APR 22 1924

VOL. II, NOS. 1 AND 2 JANUARY AND MARCH, 1924

Research Bulletin

OF THE

National Education Association

PERIODICAL ROOM
GENERAL LIBRARY
UNIV. OF MICH.

Current Facts on City School Costs

Facing the Facts on School Costs 5
Why Have City School Costs Increased? 11
Increased Costs Analyzed in a City 15
Facts About Teachers' Salaries 20
Who Should Control City School Expenditures? 27
School Financial Accounting and Budgeting 31
Facts on City School Finance in 1923 33

PUBLISHED BY THE RESEARCH DIVISION
OF THE NATIONAL EDUCATION ASSOCIATION
1201 SIXTEENTH STREET NORTHWEST, WASHINGTON, D. C.

Entered as second-class matter February 10, 1923, at the Post Office at Washington, D. C., under Act of August 24, 1912. Acceptance for mailing at special rate of postage provided for in Section 1103 Act of October 3, 1917, authorized February 10, 1923.

Research Bulletin of the National Education Association

Published five times each year in January, March, May, September, and November by the Research Division of the National Education Association of the United States.

The payment of the $5.00 membership fee of the National Education Association entitles one to receive the Research Bulletin and certain other publications of the National Education Association for one year. One dollar of each $5.00 membership fee is for a year's subscription to the Research Bulletin. Single numbers may be purchased for 25 cents, and in quantities at a reduced rate. Regular subscriptions to the Research Bulletin are accepted only in connection with the payment of the $5.00 membership fee. Those entitled to receive the Research Bulletin regularly are asked to report at once any change of address, giving old as well as new address.

Entered as second-class matter February 10, 1923, at the Post Office at Washington, D. C., under Act of August 24, 1912. Acceptance for mailing at special rate of postage provided for in Section 1103, Act of October 3, 1917, authorized February 10, 1923.

Director of Research, John K. Norton.

Executive and Editorial Offices, 1201 Sixteenth Street Northwest, Washington, D. C.

Table of Contents

	Page
Facing the Facts on School Costs	5
Why School Costs Have Increased	5
Would It Be Wise to Reduce Public School Expenditures?	8
Why Have City School Costs Increased?	11
Forces Outside Their Control Have Compelled School Officials to Increase School Expenditures	11
City School Attendance Has Increased Much More Rapidly Than General Population	11
Increases in Teachers' Salaries Were Imperative	11
Unusual Outlays for School Plants Have Been Necessary Since the War	14
Increased Costs Analyzed in a City	15
Facts About Teachers' Salaries	20
Some Cities Have Granted Dollar, But Not Real Salary Increases	20
Salaries Paid City Teachers	22
Are Present Salaries Adequate?	24
Is the Cost of Living Decreasing?	25
The Present Situation	26
Who Should Control City School Expenditures?	27
Final Authority Rests with the People	27
Wisdom of Creating Separate School Boards Generally Recognized	27
The Importance and Cost of the Schools Justify a Separate Board	27
Independent School Boards Function Most Efficiently	28
Independent Boards Are Not Extravagant	29
References on Fiscally Independent and Dependent School Boards	30
School Financial Accounting and Budgeting	31
References on School Accounting and Budgeting	31
Recent Studies on Teachers' Salaries	32
Facts on City School Finance in 1923	33
City School Expenditures and Per Pupil Costs in 1923	36
City Tax Rates and Property Valuations in 1923	47
Municipal and School Bonded Indebtedness in 1923	53
Sources of City School Revenues in 1923	59
Form Used in Collecting Data	61

LIST OF TABLES AND CHARTS

	Page
Analysis of the Increase in the Cost of Education—1913 to 1923 (Table 1)	5
Increase from 1913–1923 in Total Population of the United States and Total Average Daily Attendance in Elementary and Secondary Schools (Table 2)	5
An Analysis of the Increase in Expenditures for Public Education (Chart I)	6
Annual Increases in Total Population of the United States and Total Average Daily Attendance in Elementary and Secondary Schools from 1913–1923 (Table 4)	7
Comparison of Per Cent of Increase Over 1913 in Total Population of the United States with Total Average Daily Attendance in Elementary and Secondary Schools (Chart II)	8
National Wealth and School Costs (Chart III)	9
Variation in Purchasing Power of the Dollar (Chart IV)	12
One Reason Why Public Schools Cost More in 1923 (Chart V)	13
Depreciation of the Dollar 1913–1923 (Table 5)	14
Indices of Increase in Building Cost 1913–1923 (Table 6)	14
Attendance Increase in City "A" 1913–1923 (Table 7)	16
Index Numbers on Purchasing Power of Dollar (Table 8)	16
Attendance and School Costs in City "A" 1913 and 1923 (Table 9)	16
Where Costs Are Greatest Attendance Has Increased Most Rapidly (Chart VI)	17
An Analysis of the Increase and Expenditures for Public Education in City "A" 1913–1923 (Chart VII)	18
Purchasing Power of Elementary Teachers' Salaries in City "X" (Table 10)	20
Variation in Teachers' Average Salaries and Its Purchasing Power 1913–1923 (Chart VIII)	20
Purchasing Power of Elementary Teachers' Salaries in City "Y" (Table 11)	21
Purchasing Power of the Dollar in Cities 1913–1923 (Table 12)	21
Median Salaries Paid Teachers 1922–1923 (Tables 13 to 15 Inclusive)	22 to 24
Changes in Salary Schedule at Beginning of 1923–1924 (Table 16)	26
Expenditures Per Child Compared in a Few Cities with Fiscally Independent and Dependent School Boards (Table 18)	30
Summary of City School Expenditures and Per Pupil Costs (Totals and Averages) (Table 19)	33
Summary of City School Expenditures and Per Pupil Costs (Medians) (Table 20)	34
Average Expenditure Per Pupil in Average Daily Attendance—1923 (Chart IX)	34
Analysis of Average Current Expense Per Pupil in Average Daily Attendance—1923 (Chart X)	35
City School Expenditures and Costs Per Pupil in Average Daily Attendance—1923 (Tables 21 to 25 Inclusive)	37 to 46
Comparison of City and School Tax Rates Per $100 of Assessed Valuation—1923 (Chart XI)	47
Comparison of School and City Tax Rates Per $100 of Real Valuation—1923 (Chart XII)	48
City Tax Rates and Property Valuations—1923 (Tables 26 to 29 Inclusive)	48 to 52
Average Per Cent of Municipal Total Bonded Debt for Schools—1923 (Chart XIII)	54
Average School Debt Per Pupil in Average Daily Attendance—1923 (Chart XIV)	54
Municipal and School Bonded Indebtedness—1923 (Tables 30 to 34 Inclusive)	53, 55 to 58
City School Revenues (Chart XV)	59
Sources of City School Revenues—1923 (Tables 35 to 37 Inclusive)	58 and 60

FOREWORD

THIS NUMBER of the Research Bulletin contains facts of the most fundamental value for Superintendents, Teachers, and Boards of Education. It is deserving of study and use. Seldom has so much up-to-date usable material been put into 64 pages.

Current facts on city school finance are presented. Causes lying back of recent increases in school expenditures are carefully analyzed. Tables and figures as to city school costs in 1923 are given. These facts and figures should aid in the intelligent consideration of the problems of financing public schools.

The effect of the general desire for tax reduction and of the movement to reduce school costs led by interests and agencies opposed to the extension of public school privileges cannot be predicted. It is certain, however, that unless the public is informed and aroused the schools will receive a set back. The economic and political situation gives encouragement to the opposition. The psychology of the moment places the schools at a great disadvantage.

Everything depends on adequately informing the public. Teachers, Superintendents, Boards of Education, Parent-Teacher Associations, the American Legion, and other public-spirited agencies supporting the public schools must assume the responsibility of the task. This bulletin contains data, charts, and information which can be used effectively by these forces.

J. W. CRABTREE,
Secretary, National Education Association.

Facing the Facts on School Costs

Why School Costs Have Increased

School costs increased rapidly between 1913 and 1923. This increase was the direct result of several factors.

First, there has been a rapid increase in school attendance. The Census Bureau estimated that between 1913 and 1923 general population increased 14.66 per cent. During the same time average daily attendance in school increased 40.89 per cent or nearly three times as rapidly.

School boards have no power to educate two children for the cost of educating one. When children report at the school door the law requires they shall be admitted. At least 41 per cent of the increase in school costs between 1913 and 1923 may be charged against increased attendance.

Second, more dollars were required in 1923 to purchase a given amount of service and commodities than in 1913. School boards have no power to restore the dollar to its pre-

TABLE 1.—ANALYSIS OF THE INCREASE IN COST OF EDUCATION FROM 1913-1923

Year	Cost of public education—elementary and high schools	Increase over 1913	Amount of Increase Chargeable to		
			Increased attendance	Depreciation of the dollar	Other factors
1	2	3	4	5	6
1913	$521,546,000				
1923	$1,580,682,187	$1,059,136,187	$213,833,860	$536,827,298	$308,475,029

The figures given for 1923 are based upon the replies of State superintendents of schools to a special inquiry sent out by the Research Division of the National Education Association in January 1924. They are subject to revision.

TABLE 2.—INCREASE FROM 1913 TO 1923 IN TOTAL POPULATION OF THE UNITED STATES AND TOTAL AVERAGE DAILY ATTENDANCE IN ELEMENTARY AND SECONDARY SCHOOLS

Year	Estimated Total Population Continental United States	Increase over 1913		Average Daily Attendance Elementary and Secondary schools	Increase over 1913	
		Number	Per cent		Number	Per cent
1	2	3	4	5	6	7
1913	96,512,407			13,613,656		
1914	97,927,516	1,415,109	1.47	14,216,459	602,803	4.43
1915	99,342,625	2,830,218	2.93	14,985,900	1,372,244	10.08
1916	100,757,735	4,245,328	4.40	15,358,927	1,745,271	12.82
1917	102,172,845	5,660,438	5.86	15,453,920	1,840,264	13.52
1918	103,587,955	7,075,548	7.33	15,548,914	1,935,258	14.22
1919	105,003,065	8,490,658	8.80	15,898,955	2,285,299	16.79
1920	106,418,175	9,905,768	10.26	16,150,035	2,536,379	18.63
1921	107,833,284	11,320,877	11.73	17,228,277	3,614,621	26.55
1922	109,248,393	12,735,986	13.20	18,306,516	4,692,860	34.47
1923	110,663,502	14,151,095	14.66	19,180,695	5,567,039	40.89

Population estimated by Federal Census Bureau. Attendance from Bureau of Education except for years after 1920 which were estimated from data collected direct from State Superintendents.

WHILE IT is true that the educational budget has increased more rapidly than the population, it is not true that it has increased more rapidly than the wealth of the community, On the contrary, it may be affirmed, with little fear of contradiction, that from the economist's point of view the growth of prosperity in the United States as a whole has been so enormous as to make the proportion of educational expenditures to the real wealth of the community actually smaller than it was in past decades.—*Edwin R. A. Seligman, Trained Men, December, 1921, page 205.*

CHART I

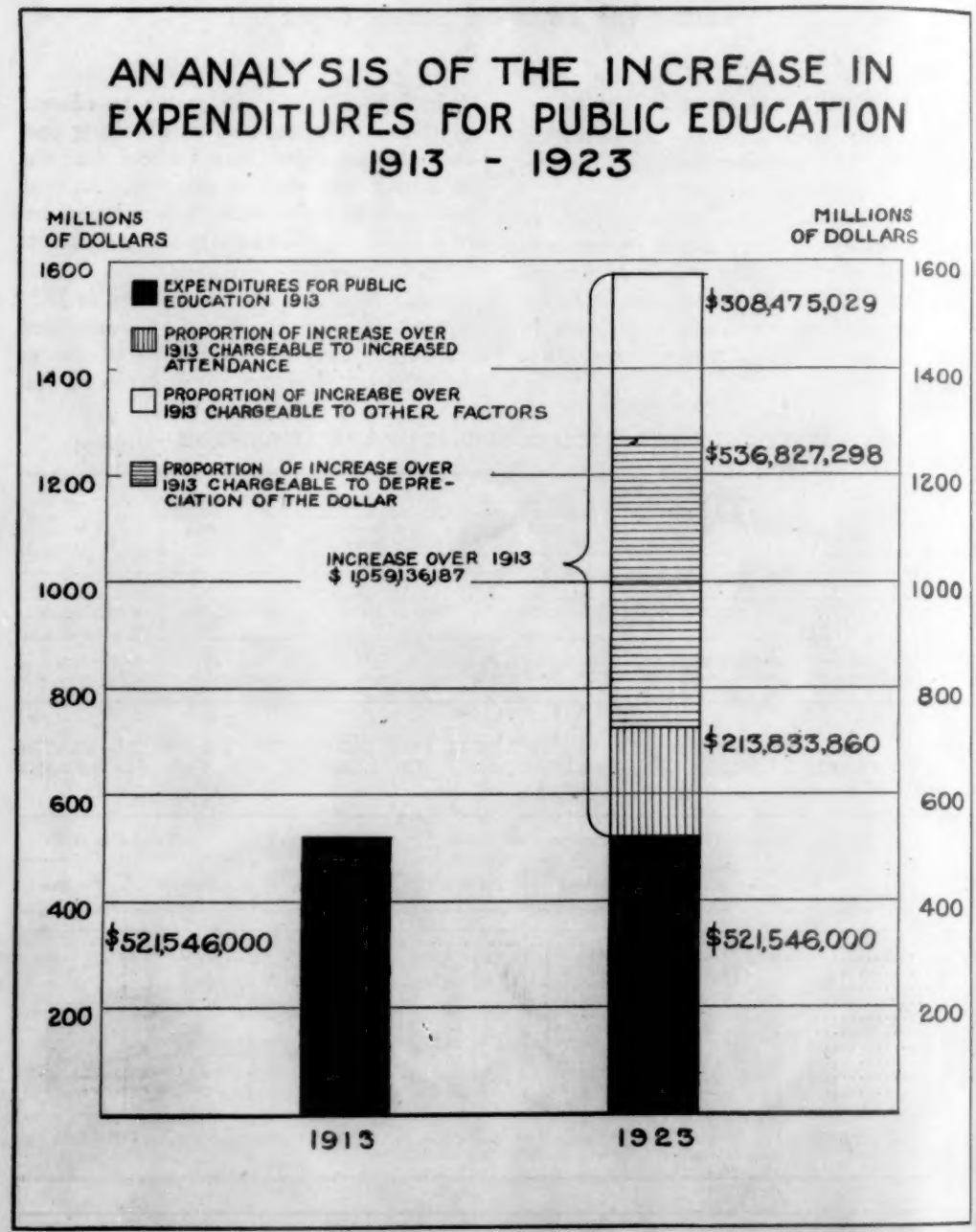


Chart I is based on Table 1. The increase in the cost of education between 1913 and 1923 is chargeable to these factors:

1. Increased Attendance—$213,833,860. Attendance increased 5,567,039 between 1913 and 1923 or 41 per cent. An increase of 41 per cent over the cost of education in 1913 ($521,546,000) is $213,833,860, or the amount charged against increased attendance.

2. Depreciation of the Dollar—$536,827,298. Growing attendance justified an increase to $735,379,860 ($521,546,000 plus $213,833,860). In 1923, $173 purchased the same amount as $100 in 1913 according to Table 3. Increasing $735,379,860 by 73 per cent gives $536,827,298, shown in the chart.

3. Other Factors—$308,475,029. Increased attendance added $213,833,860 and the depreciation of the dollar added $536,827,298, making a total of $1,272,207,158. The difference between this and $1,580,682,187, actually spent in 1923 for elementary and secondary education, $308,475,029, is chargeable to other factors.

war value. They must buy in the open market at current prices the things essential to school maintenance. A conservative estimate based on index numbers of the Department of Labor indicates that $173 in 1923 went no farther in maintaining a school than $100 went in 1913. An increase of 73 per cent in school costs may, therefore, be justly charged to the depreciation of the dollar.

TABLE 3.—DEPRECIATION OF THE DOLLAR—1913 TO 1923

Year	Index Cost of Living	Purchasing Power of Dollar	Per Cent Increase on 1913 Budget to Offset Depreciation of Dollar
1	2	3	4
1913	100	$1.00	.....
1923	173	.57 4/5	73

These figures are based on the index number for the cost of living given in Changes in Cost of Living January 24, 1923, United States Department of Labor.

Third, several other factors in addition to increased attendance and the depreciation of the dollar have made greater school expenditures necessary. The more important of these are:

1. A larger percentage of school attendance was enrolled in high school in 1923 than in 1913. The cost per pupil in high school is at least twice that of the elementary school pupil.

2. The length of the school term was greater in most districts in 1923 than in 1913. The increase in attendance between 1913 and 1923 would have been considerably larger than 41 per cent had attendance been measured in total number of days' schooling provided, rather than by number of pupils in average daily attendance.

3. The construction of new school buildings was postponed during the war period. Buildings which normally would have been provided several years ago are being built now. At the same time provision has to be made for current building needs.

When these factors are considered, the part of the increase in school costs that is not directly due to increased attendance and the depreciation of the dollar is largely accounted for.

Practically all of the increases in school costs between 1913 and 1923 have been swallowed up by factors outside the control of school officials. As a result school boards have had but little chance to improve the general efficiency of the public school. The growing complexity of our civilization, the loss in influence of some of our institutions are each year throwing greater burdens upon the public school. Large increases in school expenditures might wisely be granted for the single purpose of increasing the general effectiveness of the public school. Such sums have not been granted. We have been content to provide little more than the amounts necessary to instruct increased numbers of children on the same level of efficiency as existed before the war.

Have we learned nothing from that great struggle? Do not the figures on illiteracy, the rejections for physical disability and the prevalence of large masses of unassimilated residents point to the necessity of strengthening the school all along the line? The figures on school expenditures do not indicate a clear recognition of this need.

TABLE 4.—ANNUAL INCREASES IN TOTAL POPULATION OF THE UNITED STATES AND TOTAL AVERAGE DAILY ATTENDANCE IN ELEMENTARY AND SECONDARY SCHOOLS FROM 1913-1923

Year	Total Estimated Population Continental United States	Annual Increase		Average Daily Attendance Elementary and Secondary schools	Annual Increase	
		Number	Per cent		Number	Per cent
1	2	3	4	5	6	7
1913	96,512,407	.....	.....	13,613,656	.....	.....
1914	97,927,516	1,415,109	1.47	14,216,459	602,803	4.43
1915	99,342,625	1,415,109	1.44	14,985,900	769,441	5.41
1916	100,757,735	1,415,110	1.42	15,358,927	373,027	2.49
1917	102,172,845	1,415,110	1.40	15,453,920	94,993	.62
1918	103,587,955	1,415,110	1.38	15,548,914	94,994	.61
1919	105,003,065	1,415,110	1.37	15,898,955	350,041	2.25
1920	106,418,175	1,415,110	1.35	16,150,035	251,080	1.58
1921	107,833,284	1,415,109	1.33	17,228,277	1,078,242	6.68
1922	109,248,393	1,415,109	1.31	18,306,516	1,078,239	6.26
1923	110,663,502	1,415,109	1.29	19,180,695	874,179	4.78

Population estimated by Federal Census Bureau. Attendance from Bureau of Education except for years after 1920 which were estimated from data collected direct from State Superintendents.

Can School Costs be Reduced?

School costs can be reduced. The public schools could be wholly abolished. We could throw back the burden of educating children upon the family and return to the conditions of the middle ages. The expenditures for any public service can be reduced—can be cut off altogether any time the majority of our citizenry so decide.

Would it be Wise to Reduce Public School Expenditures?

The real question that needs to be settled is: Would a reduction of school expenditures be wise? Could the money that might be obtained from reducing school costs be expended either privately or publicly for purposes of greater benefit? This is the test that should determine action affecting all public expenditures. The man who loudly demands a general reduction of taxation all along the line without any evaluation of the effect of that reduction on the public welfare is no disciple of progress. Each form of public service should be considered on its own merits and the question asked: Will the greatest good to the greatest number result from increasing, maintaining, or decreasing the financial support allotted to this service? This criterion should guide every forward looking citizen in determining school support.

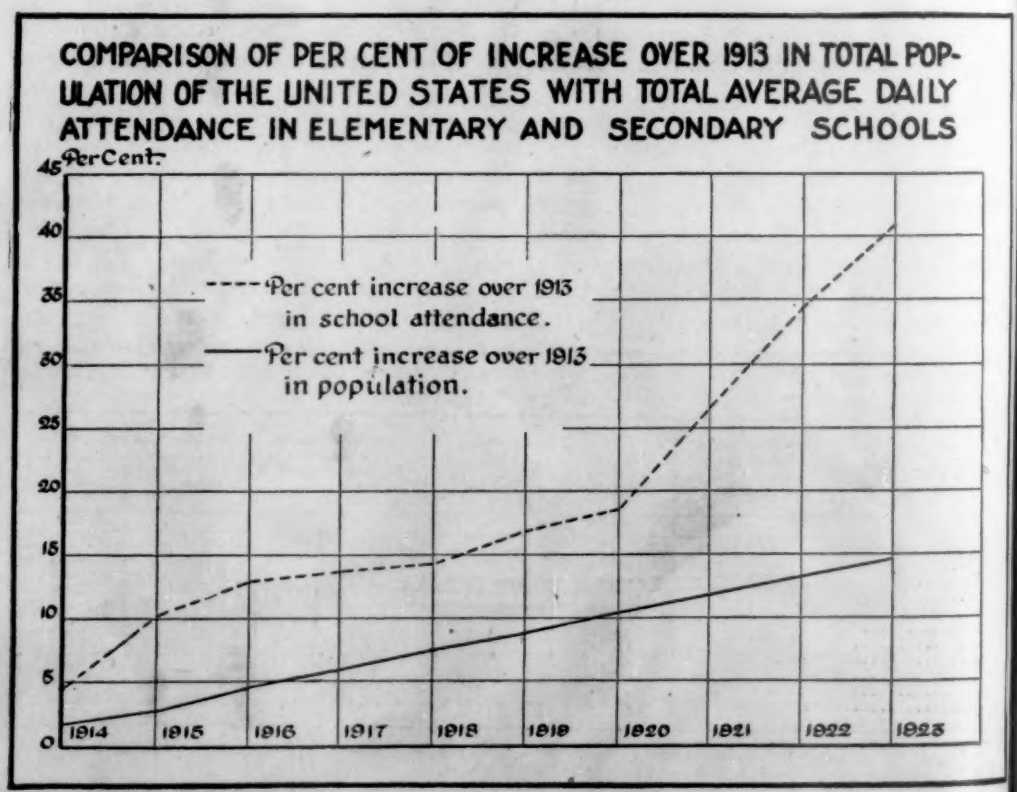
Let us apply this test to the school, one of our great public agencies. What would be the effect of reducing school expenditures? These are some of the effects that would certainly follow reductions in school expenditures.

Necessary Accompaniments of Reduced School Expenditures

1. *The number of children who are given an elementary school opportunity would have to be reduced.*

Thousands of children in the United States are today being denied an elementary education. The 1920 Census enumerating 1,060,858 child laborers from ten to fifteen years of age, 1,437,783 children from 7 to 13 years of age who were not attending "any kind of educational institution," and 3,084,733 native-

CHART II

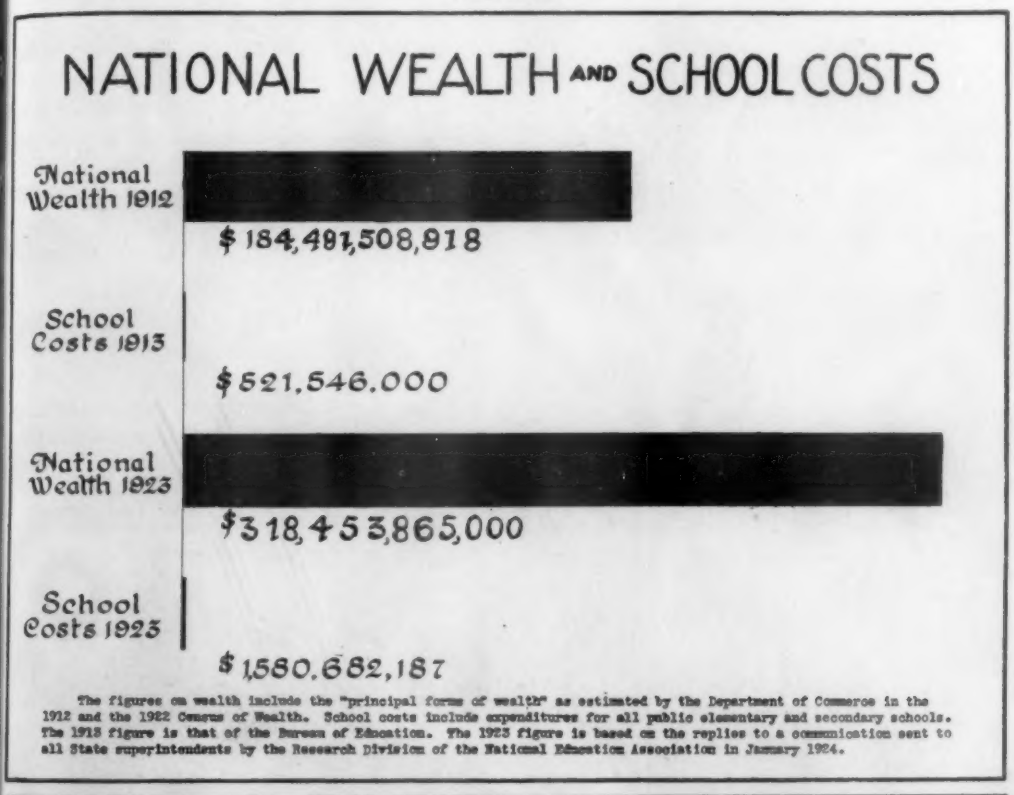


born Americans who had had "no schooling whatever," clearly established this fact. Do we want to deny still greater numbers of children all educational opportunity?

2. *The number of children who are given opportunity for training in the vocations, for the proper use of leisure time, and for citizenship, in the high schools of the country would have to be reduced.*

The cost of educating children in high schools is at least twice that in elementary schools. A rapidly increasing percentage of those who finish the elementary school would have to be denied admission to the junior and senior high schools if school costs were reduced. Shall we accept the belief that more than a minimum of education is a bad thing for the masses of our children—that only a favored few should be given the opportunity for a high school education?

CHART III



The figures on wealth include the "principal forms of wealth" as estimated by the Department of Commerce in the 1912 and the 1922 Census of Wealth. School costs include expenditures for all public elementary and secondary schools. The 1913 figure is that of the Bureau of Education. The 1923 figure is based on the replies to a communication sent to all State superintendents by the Research Division of the National Education Association in January 1924.

IS AN EXPENDITURE OF ONE AND ONE-HALF BILLIONS FOR PUBLIC SCHOOLS TOO MUCH FOR A NATION WITH THESE RESOURCES?

WE HAVE today 110,000,000 people, occupying 3,700,000 square miles of territory and possessing wealth estimated at 300 billion dollars. Our bank deposits aggregate approximately 40 billion dollars. Outstanding life insurance amounts to over 70 billion dollars. Our 500 million acres of improved farm lands are valued at 77 billion dollars (1920 census). We have over 24 million milch cows and 40 million head of other cattle—approximately 40 million sheep—and over 60 million swine. In a single year we have produced over 3 billion bushels of corn, in a single year we have produced over one billion bushels of wheat. The value of our manufactured products in a single year has exceeded 60 billion dollars; our annual production of crude oil has exceeded 23 billion gallons. Our resources are incomparably great. Each time that we anticipate their exhaustion, new resources are found or new means are developed for greater utilization of those previously discovered. Unprecedented demand for gasoline brings not famine but new supplies of petroleum and tremendously more effective methods of refining it."—*Walter W. Head, President, American Bankers' Association, Journal of the American Bankers Association, January, 1924, p. 412.*

3. *The number of children under each teacher would have to be increased.*

Each child would receive less individual attention. At the present time each child in an elementary school on the average has nine minutes of a teacher's time each day. Shall we decide that this is too much—that educational procedure can be put on a factory basis, in short, that it is for the public welfare that each child shall have on the average less than nine minutes of a teacher's time each day?

4. *The training and efficiency of teachers would be lowered.*

At the present time the majority of the Nation's teachers are undertrained. Thousands have no more than an elementary school training. A reduction in teachers' salaries would still further reduce the number of competent young people offering themselves for preparation as teachers. We would have to admit that in the past our teachers have been too well trained—that the results of their work have been better than is necessary for the public welfare—and that we can safely place in the Nation's classrooms teachers who have less ability, narrower outlooks on life, and less training and competency for preparing the coming generation than teachers have possessed up to the present time.

5. *The public school would have to play a diminishing rôle as an instrument of progress.*

Civilization is becoming increasingly complex. Science has tremendously increased the power of any individual or group to do evil or to do good. Sound character training is needed as never before. The work of the public school in inculcating right habits of conduct—the only moral training that really functions in later life—must not be lessened. We must be more carefully educated as individuals and we must be more carefully trained for social cooperation if our civilization is not to fall of its own weight. Many of the existing social and economic ills of the Nation are due to the failure of the school of a previous generation to train for wise use of the leisure time that modern industrial organization provides. The public school is the institution in which the foundation for this and other new types of training for individual and social efficiency is laid. If we reduce school costs, we admit that we may safely reduce the school's ability to do its work and that there is no need to improve its efficiency as civilization advances.

None but the selfish, the shortsighted, or the ignorant will argue that school costs can be reduced without bringing the results that have been described. The facts are too clear. No institution can be called upon to carry an increasing burden with diminishing support. So long as school attendance increases, so long as civilization places new burdens upon the school, the supply of human services and commodities placed at the disposal of school officials must increase.

Would it be Wise to Increase School Expenditures?

The present level of public school efficiency can be maintained only if school costs are increased. Rapidly increasing attendance makes this certain. There is no magic whereby two children can be well trained at the cost of educating one. There is need not only to provide for growing attendance, but also for the general lifting of the whole school's efficiency.

There is abundant evidence that money invested in good schools is returned many fold. Money cannot be invested in a more profitable way than by using it for the right kind of training for the Nation's children. There is abundant evidence that the efficiency of a State's public school system exercises an important influence upon the economic, intellectual, and spiritual strength of its citizenry. He who states otherwise speaks for special privilege and disregards the facts.[1]

The wisest investment that the Nation makes for either private or public purposes is that spent for the education of its children. The Nation can decide on no wiser course of action than that of increasing the resources of the public schools and insisting that a larger percentage of the Nation's capable people devote their energy to producing those permanent gains that come from wise education.

[1] See *Do Good Schools Pay?* Research Bulletin, National Education Association, September, 1923, p. 299.

A NATION which lets incapables teach it, while the capable men and women only feed, clothe or amuse it, is committing intellectual suicide.—*Edward L. Thorndike.*

Why Have City School Costs Increased?

Forces Outside Their Control Have Compelled School Officials To Increase School Expenditures

City school costs have rapidly increased during the past decade. Factors almost wholly outside the control of school officials have combined to make not only increases, but rapid increases in city school expenditures necessary. These increases occasion no surprise when considered in the light of the facts. The fact that should cause surprise is that anyone should assume that school officials have some magical power whereby they may wave aside the economic and social forces that have combined to make greater school expenditures essential.

What are some of the factors that have made it necessary for all city school committees or boards to spend more money for public schools?

City School Attendance Has Increased Much More Rapidly Than General Population

One fact is often disregarded in the comparisons of school expenditures and expenditures for other public purposes. School attendance is increasing more rapidly than the general population. Municipal expenditures for such purposes as fire and police protection and the provision of parks may be expected to show some agreement with the increase in general population. These services are provided for all—old and young alike.

School expenditures, however, are determined by school attendance, not increases in general population. It is the children in school not the people living in a city that a school board is required to provide for. If over a period of ten years general population increases 30 per cent and school attendance increases 60 per cent it is ridiculous to expect that school costs will not increase more rapidly than municipal costs. School attendance has far outstripped the growth in general population in most cities during the last ten years.

Attendance has Increased Most Rapidly Where School Costs are Greatest

It is in the most expensive divisions of city school systems that attendance has increased most rapidly. It costs approximately two and one-half times as much to educate pupils attending high schools as pupils attending elementary schools.

In 1910, of every 1000 persons 10 were enrolled in high schools. In 1920, of every 1000 persons 21 were enrolled in high schools. In 1910 of every 1000 children enrolled in school 51 were in high school. In 1920, of every 1000 enrolled in school 102 were in high school. School attendance in general has outstripped the general growth of population in cities. Attendance in high schools, however, has shown even greater increases.

Increased expenditures for public schools are the normal—the to-be-expected—result of rapidly increasing school attendance. When a child knocks at the school door the law requires that he be admitted. School officials have no choice in the matter. When laws regulating the certification of high school teachers require that none but college graduates be employed, salaries that will obtain teachers who are college graduates must be paid. School officials have no more ability to command skilled services at unskilled prices than have other employers.

So long as city school attendance continues to outstrip the growth in general population, and so long as greater and greater percentages of our children demand admission to the relatively expensive high school, school expenditures will continue to increase. The alternative is a rejection of the fundamental truth that progress to be permanent must be based on intelligence rather than on ignorance.

Increases In Teachers' Salaries Were Imperative

In the last decade there has been a rapid increase in the salaries paid teachers in practically all city school systems. The increases granted are but a normal response to several influences which have contributed to make increased salaries necessary. The first of these is the demand for better teachers.

Better Trained and More Competent Teachers Demanded

The war revealed both the strengths and the weaknesses of the public schools. It was recognized that a strong school is impossible

without a strong teacher. It was realized that the salaries paid teachers in pre-war days in many cities were too low to attract an adequate supply of trained teachers.

The average salary paid elementary teachers in cities over 100,000 in population in 1913 was $807.00. This is a monthly salary of $67.00, and a weekly salary of $15.50. In cities from 8,000 to 30,000 in population the average salary paid elementary teachers was $597.00 in 1913—a monthly salary of $50.00 and a weekly salary of $11.50. It need not be argued that such salaries were inadequate to secure skilled services in any line.[1]

It is a wonder that schools were able to do as well as they did. Managers of private industry would label as ridiculous any attempt to obtain a large supply of skilled services at the rate of $67.00 a month or $15.50 a week. It should have been recognized earlier that such wages would fail to attract any great number of capable people with training of six years or more beyond elementary school graduation.

Many communities, therefore, increased teachers' salaries so that school boards might pass and enforce rules that exclude from employment for the skilled service of instructing children all but adequately trained and competent teachers.

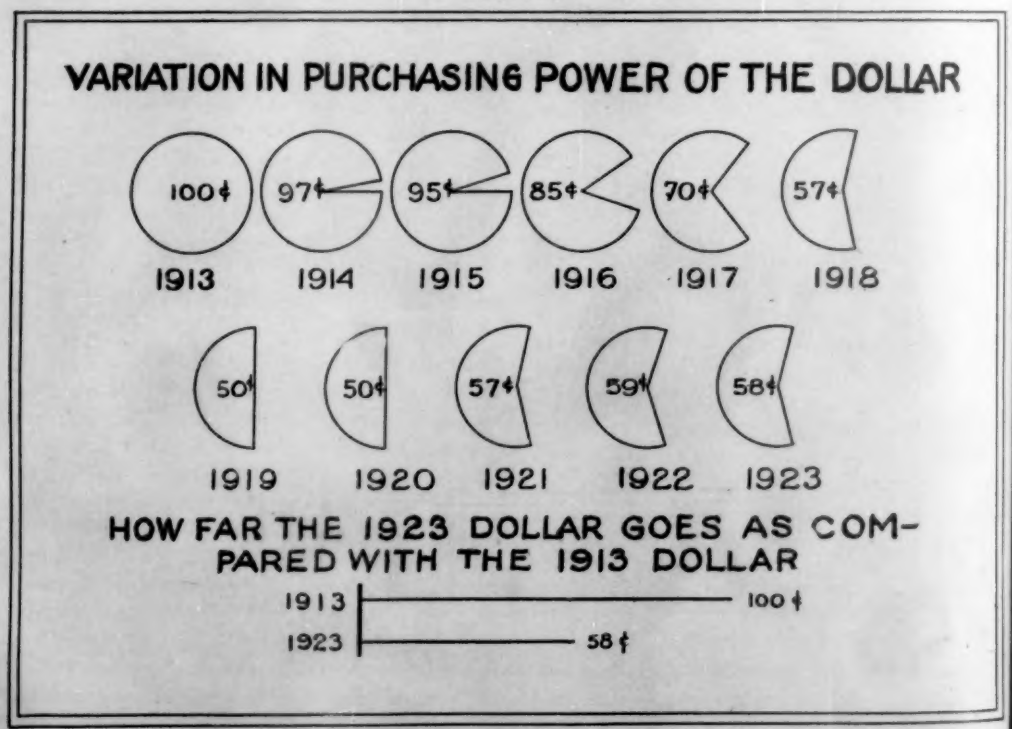
But even had there been no general desire on the part of the citizens of our cities to increase the efficiency of the school through paying salaries that justified demanding greater competency in the class room, it would still have been necessary to increase teachers' salaries due to the depreciation in value of the dollar.

Depreciation in Purchasing Power of the Dollar Required Increases

A statement of sums spent annually for any purpose extending over the last ten years is deceiving if interpreted without considering the fluctuation in value of the dollar. The pre-war mark and ruble had real purchasing power. The rubles and marks of 1923 were still rubles and marks but they had no purchasing power. The franc retains but a fraction of its pre-war purchasing power. No one would think of directly comparing 1913 rubles, marks, or francs with the rubles, marks and francs of 1923.

[1] See *Teachers' Salaries and Salary Trends in 1923*, Research Bulletin National Education Association, Vol. I, No. 3, page 25, table 16, for the salary figures given in this section.

CHART IV



The dollar has also depreciated in value. Fortunately its loss in value has not been as great as that of foreign currencies. But it has depreciated sufficiently to make unsound any direct comparison of 1913 and 1923 dollars. *Only in name* does the expenditure of a million dollars in 1923 mean the same as the expenditure of a million dollars in 1913.

Purchasing Power of Dollar in 1923

The value of all incomes is dependent upon what they will buy, not upon the amount of the income stated in marks, francs, or dollars. An income of a million marks in 1913 was affluence. An income of a million marks in 1923 was worth nothing.

Similarly, an income of a certain amount stated in dollars in 1913 had considerably greater purchasing power than the same income stated in dollars in 1923.

The figures of the U. S. Bureau of Labor statistics show that:

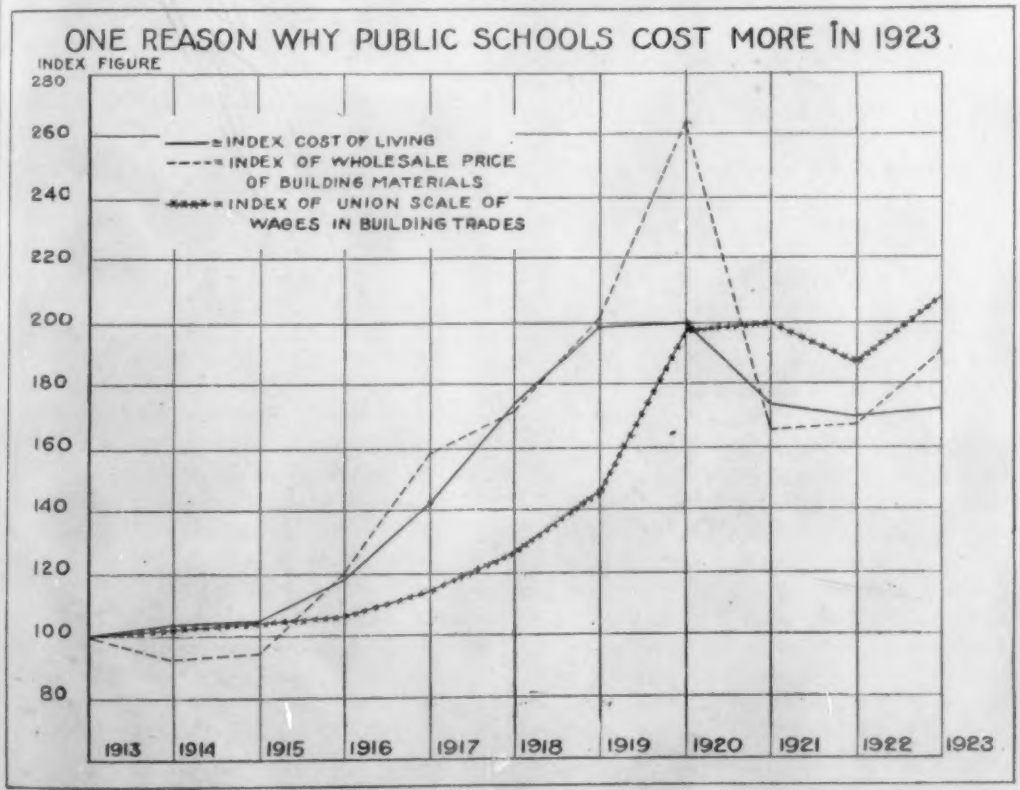
$100 worth of food in 1913 cost $150 in 1923
$100 worth of clothing in 1913 cost $176 in 1923
$100 worth of housing in 1913 cost $166 in 1923
$100 worth of fuel and light in 1913 cost $184 in 1923
$100 worth of furniture in 1913 cost $222 in 1923
$100 worth of miscellaneous articles in 1913 cost $201 in 1923

When these indications of the depreciation of the dollar are combined by the United States Bureau of Labor Statistics in the index of the cost of living we have evidence that *$100 in 1913 bought as much as $173 in 1923.*

These figures may be accepted as a reasonable indication of the purchasing power of teachers' salaries. If no change had been made in the salaries paid city teachers between 1913 and 1923 the depreciation in the dollar would have resulted in a reduction of 42 per cent in teachers' salaries, because each dollar paid a teacher in 1923 was worth but 58c when compared with the 1913 dollar.

The depreciation of the dollar forced school boards to increase expenditures for teachers' salaries 73 per cent between 1913 and 1923 in order to keep them on the pre-war level. Table 5 gives the facts in more detail. It shows that the dollar of 1923 was worth ap-

CHART V



proximately 58c when compared in purchasing power with the 1913 dollar. Therefore a salary of $1000 in 1913 to have the same purchasing power in 1923 had to be increased 73 per cent or to $1730.

TABLE 5.—DEPRECIATION OF THE DOLLAR 1913-1923

Year	Index of cost of living	Purchasing power of dollar	Per cent increase on 1913 salary to offset depreciation of dollar	A $1000 salary kept at 1913 basis
1	2	3	4	5
1913	100	$1.00	0	$1000
1914	103	.97 1/10	3	1030
1915	105	.95 1/4	5	1050
1916	118	.84 3/4	18	1180
1917	142	.70 2/5	42	1420
1918	174	.57 1/2	74	1740
1919	199	.50 1/4	99	1990
1920	200	.50	100	2000
1921	174	.57 1/2	74	1740
1922	170	.58 4/5	70	1700
1923	173	.57 4/5	73	1730

Index of cost of living figures are those of the U. S. Department of Labor.

Unusual Outlays For School Plants Have Been Necessary Since The War

A number of factors have combined to make unusually large expenditures for school buildings and sites necessary during recent years. Expenditures for capital outlay—school buildings and sites—were $83,605,705 in 1913 and and $333,216,449 in 1923. What were the factors that have combined to force such increases upon school boards?

School Building Programs Postponed During the War

School boards as well as other patriotic citizens postponed building operations during the stress of the war emergency. Comparatively few of the permanent school buildings that normally would have been provided between 1915 and 1920 were erected.

During all this period, however, the growth in school attendance was very rapid—nearly two times as fast as the growth in general population. As a result practically all school boards have faced a doubled construction problem in recent years. They have had to provide for the current growth in school attendance as well as for the increased attendance of the war years. The building operations that normally would have extended over the ten years from 1915 to 1925 are being completed in a much shorter period.

Building Costs have Doubled Since 1913

At the present time school boards are not only providing for present school building needs, but for those that would have been met several years ago had it not been for the war. Unfortunately, however, all buildings must be paid for at prices double those existing before the war. Buildings that might have been erected a few years ago for $100,000 now cost close to $200,000. The United States Bureau of Labor Statistics tells us that it required $189 in 1923 to purchase the same amount of building materials as $100 bought in 1913, and that the scale of wages paid in the building trades increased so that it required $207 for the same amount of labor that $100 obtained in 1913. Table 6 gives the index figures for the two principal items in the construction of school buildings.

TABLE 6.—INDICES OF INCREASE IN BUILDING COSTS 1913 TO 1923

Year	Wholesale prices of building materials	Union scale of wages in building trades
1	2	3
1913	100	100
1914	92	102
1915	94	103
1916	120	106
1917	157	113
1918	172	126
1919	201	145
1920	264	197
1921	165	200
1922	168	187
1923	189	207

Read Table 6 as follows: $100 in 1913 bought the the same amount of building material as $189 in 1923. In 1913, $100 bought the same amount of labor in the building trades as $207 bought in 1923. These figures, except those for 1923 are from *Building Permits in the Principal Cities of the United States*, Bulletin No. 347, United States Department of Labor, Table 4, page 7. The figures for 1923 were obtained on special request from the Department of Labor and are comparable.

More Buildings and Higher Construction Costs Require Increased Expenditures

School officials cannot be held responsible for the increases in school attendance, the postponement of building programs during the war, nor for the depreciation of the value of the dollar when applied to the erection of buildings. These factors are largely beyond their control. The rapid increases for capital outlay that have been forced upon practically all city school boards are the result of the action of these influences rather than any desire to extravagantly expand the physical plants of city school systems.

Expenditures for school buildings greater than those required before the war will be required so long as greater and greater numbers of children apply for places in the public school and so long as the cost per child of erecting school buildings continues at double what it was in 1913.

The facts presented reveal the principal causes that lie back of increased school costs. These causes are almost wholly outside the control of school boards.

Some Causes of Recent Increased School Costs

1. Increased Attendance.

School attendance increased three times as fast as general population between 1913 and 1923.

Attendance increased most rapidly in the high school where costs are greatest.

2. Depreciation of Dollar.

Between 1913 and 1923 the dollar depreciated so that it was worth but 58c in purchasing the services of teachers; but 53c in purchasing materials for school construction and but 48c when employing labor for the construction of buildings.

3. Postponement of Building Programs.

The construction of buildings postponed during the war emergency period must now be provided for at present prices.

Increased Costs Analyzed in a City

Increased school costs are the normal result of the action of several factors largely beyond the control of school boards and school executives.[1]

The first of these is the rapid increase in school attendance. School attendance has far outstripped the growth in general population. The increase in high school attendance and other divisions of city school systems where school costs are highest has been even more rapid. So long as school attendance continues to increase in cities at a rate that is markedly more rapid than the growth of city population, we may expect school expenditures to increase more rapidly than those strictly municipal expenditures which concern the population as a whole.

The second factor that has made increased school costs necessary is the depreciation of the dollar. Considering the general cost of living, it required $173 in 1923 to purchase what $100 would buy in 1913. It required $189 in 1923 to purchase the same amount of school building material as $100 bought in 1913. Boards of education in 1923 had to pay $207 for the amount of school construction labor as $100 would have obtained in 1913.

So long as the dollar continues at its present purchasing power school costs cannot be decreased. And there is no indication that the dollar is to regain any more of its pre-war purchasing power. In fact, the dollar according to reliable government indices has lost during the last year in power to command all of those things that are important to school maintenance.

The third and least important factor in the increase in school costs is the extension of the service of the school. So long as society through legal enactment continues to require additional service of the school in its process of preparing each generation for life in a rapidly increasingly complex civilization school costs must continue to increase.

School boards have no magic power whereby the depreciated dollar of 1924 may be restored to its 1913 purchasing power. They are helpless to close the door to the rapidly increasing numbers of children who apply for admission to the benefits of public school training.

School boards are powerless to turn back the hands of civilization and to say that children are being trained for a life in a primitive society when they are in reality being trained for life in a civilization that in complexity far exceeds any that history chronicles.

Increased school costs are and will continue to be the expected thing so long as these things are true. There is no alternative as the action of thousands of conscientious school boards and school executives during the past decade has universally proved.

[1] See other sections of this Bulletin for a more detailed discussion of these factors.

A Typical City Analyzed

The actual effect of the factors described in increasing city school costs may be best studied by considering growth of school costs for a typical city. The figures given closely follow those for an actual city, which will be called City "A."

Table 9 gives the figures as to school costs and attendance growth in City "A" for the last ten years.

Increased Attendance and School Costs

While the general population of City "A" increased 42 per cent the number of children in attendance increased 82 per cent. But the increase in attendance was greatest in the junior and senior high school and in the special groups—all relatively expensive to maintain. While school attendance as a whole increased 82 per cent, junior high school attendance increased 144 per cent and high school attendance increased 173 per cent or more than four times as fast as the general population.

The total increase in attendance, therefore, is not a true measure of the increased burden placed upon the schools. Each additional junior high school child represented an increased burden of cost one and one-half times as great as each additional elementary school attendant. The cost of a year's schooling in high school is double that of one in elementary school. On the average the cost of educating a child in one of the special groups is two and one-half times the cost in the regular elementary school class. The special groups are made up principally of those children who are seriously handicapped either mentally or physically—the over-age, the blind, the deaf, and the crippled. Transportation has to be furnished for some of these children.

The yearly cost per pupil attending each of these school divisions are indicated in Chart VI.

TABLE 7.—ATTENDANCE INCREASE IN CITY "A"—1913 TO 1923

School division	Increase in attendance 1913 to 1923	Ratio of cost per pupil	Increase in attendance 1913 to 1923 evaluated on basis of cost
1	*2*	*3*	*4*
Elementary	13,088	1	13,088
Junior high	8,053	1½	12,079
Senior high	3,121	2	6,242
Special classes	1,849	2½	4,622
Total	**26,111**	.....	**36,031**
Per cent	**82.0**	.....	**113.2**

Table 7 shows that the increase in school attendance in City "A" between 1913 and 1923 when the increase in school attendance of each division of the school system is evaluated as to cost is not 82 per cent but 113 per cent. On the basis of increased attendance, therefore, school costs in City "A" should have increased 113 per cent between 1913 and 1923.

Depreciation of Dollar and School Costs

Between 1913 and 1923 the purchasing power of the dollar in commanding those services necessary to school maintenance depreciated as shown in Table 8.

TABLE 8.—INDEX NUMBERS ON PURCHASING POWER OF DOLLAR

Year	Ability to purchase teachers services (Cost of living.)	Ability to purchase building material	Ability to purchase labor for constructing building	Ability to purchase miscellaneous commodities at wholesale
1	*2*	*3*	*4*	*5*
1913	100	100	100	100
1923	173	187	207	155

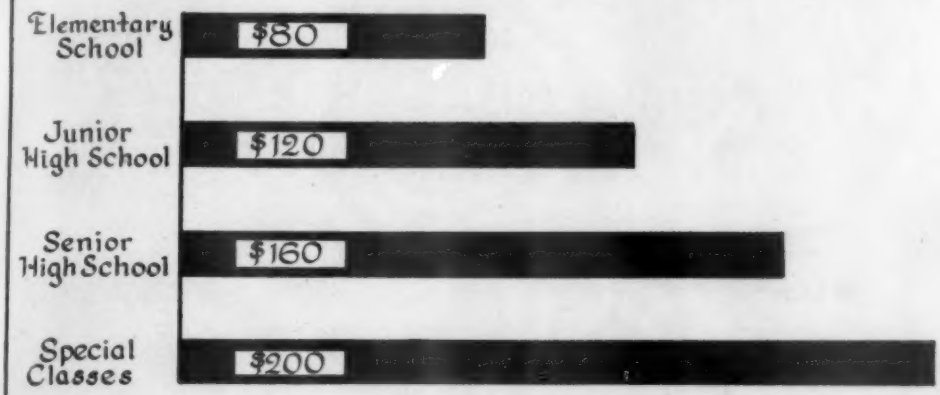
Read table as follows:
$100 in 1913 purchased as much as $173 purchased in 1923 according to the cost of living index, which is roughly indicative of the purchasing power of the teacher's salary. In 1913 $100 would buy as much building material as $187 in 1923. Similarly, read other indices. These figures are those of the United States Department of Labor.

TABLE 9.—ATTENDANCE AND SCHOOL COSTS IN CITY "A"—1913 AND 1923

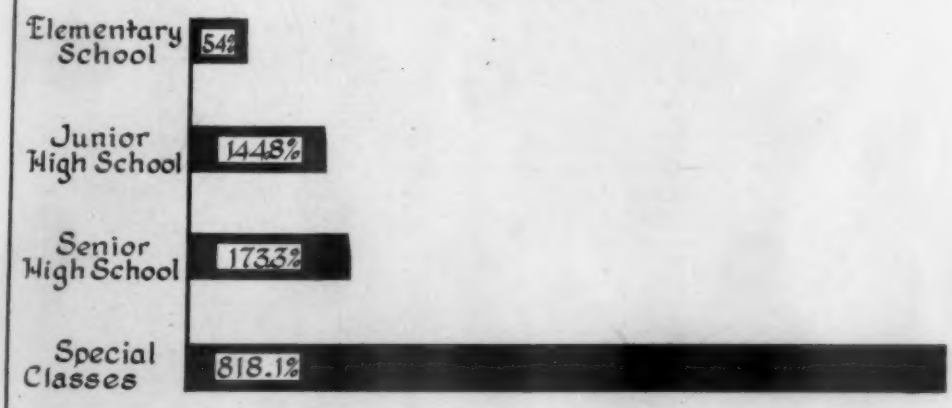
Year	City population	Average daily attendance					Cost of public schools
		Elementary schools, grades I to VI	Junior high schools, grades VII to IX	Senior high schools, grades IX to XII	Special groups from all grades	Total attendance	
1	*2*	*3*	*4*	*5*	*6*	*7*	*8*
1913	280,331	24,242	5,561	1,801	226	31,830	$1,553,308
1923	398,420	37,330	13,614	4,922	2,075	57,941	6,401,132
Increase 1913 to 1923	118,089	13,088	8,053	3,121	1,849	26,111	$4,847,824
Per cent Increase, 1913 to 1923	42.1	54.0	144.8	173.3	818.1	82.0	312.1

WHERE COSTS ARE GREATEST, ATTENDANCE HAS INCREASED MOST RAPIDLY

AVERAGE YEARLY COST PER PUPIL - CITY-A



PER CENT INCREASE IN ATTENDANCE - CITY-A
1913 - 1923

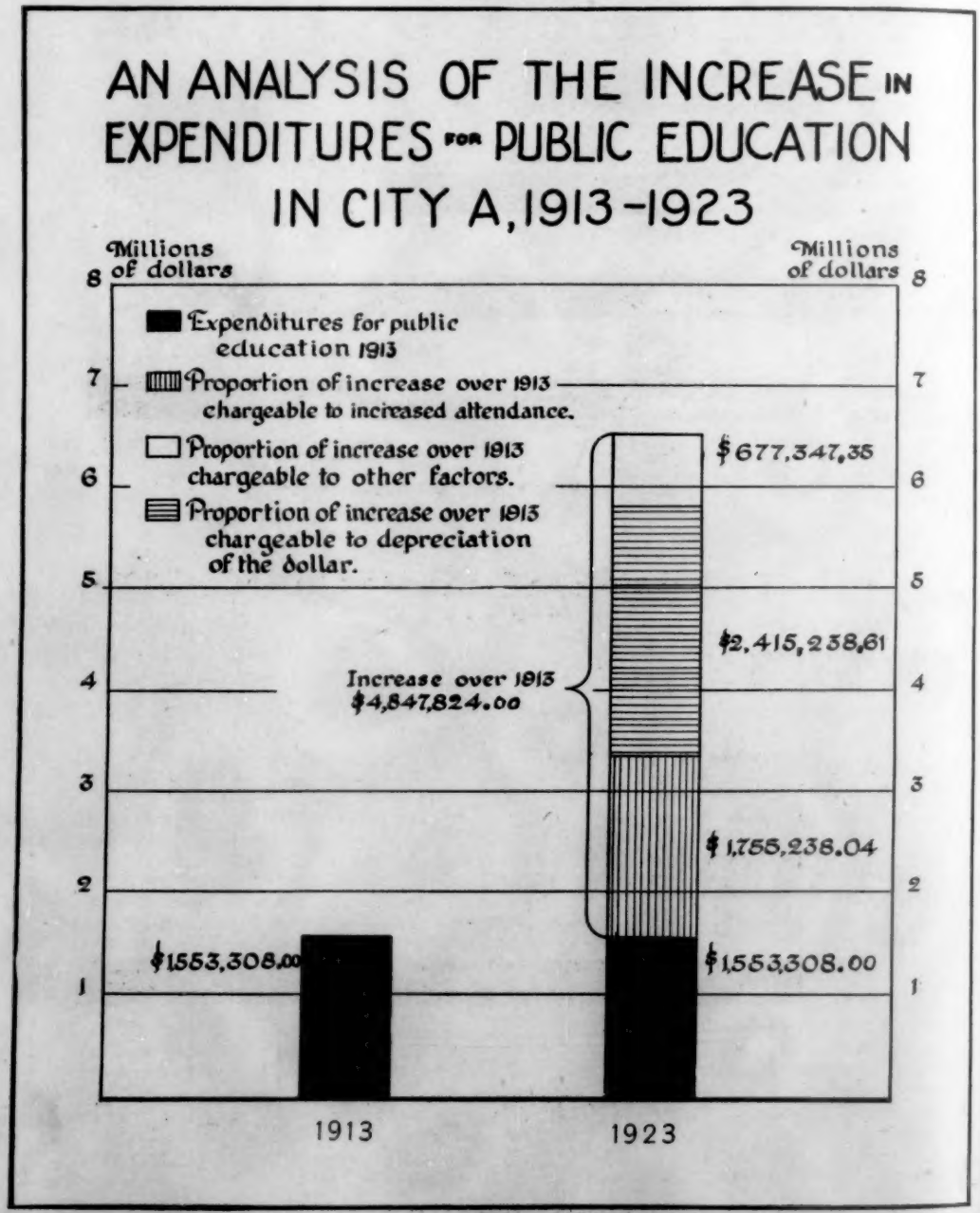


Clearly the dollars expended by school boards in 1923 are *not 1913 dollars*. The expenditure of a dollar in 1923 represents a much smaller draft against the Nation's total supply of human services and commodities than it did in 1913.

Using the conservative figure represented by the cost of living index City "A" had to spend $173 in 1923 to obtain the same services or commodities as $100 procured in 1913. Or stated differently, the depreciation of the purchasing power of the dollar between 1913 and 1923 justified an increase in school costs stated in dollars of 73 per cent.

Thus, we have two factors, both outside of the control of the school board, that made necessary increases in school costs in City "A" as follows:

CHART VII



Factor No. 1—Increased attendance.....113%
Factor No. 2—Loss in value of dollar.. 73%

These percentages may be applied to the figures on school costs given in Table 9. School expenditures were $1,553,308 in 1913. This figure increased by 113 per cent ($1,755,238.04) becomes $3,308,546.04. This takes care of factor number one.

Each of the dollars of this sum, however, had depreciated in value so that an increase of 73 per cent is necessary to restore its 1913 purchasing power. The sum of $3,308,546.04, increased by 73 per cent ($2,415,238.61) becomes $5,723,784.65 and factor number two is properly evaluated.

The actual school costs of City "A" as given in Table 9, $6,401,132, is 12 per cent greater than this sum.

This 12 per cent increase represents the real gain in the school's ability to improve its own efficiency in City "A" during this ten-year period. All but 12 of the 312 per cent increase in City "A's" school costs between 1913 and 1923 are fictitious in so far as they enabled the School Board to provide a more efficient school system. Increased attendance and the depreciated dollar swallowed all but 12 per cent of the 312 per cent increase given in Table 9.

Was School Efficiency Increased?

All of the increased burdens which had been placed upon the schools during this time, outside of those represented by increased attendance had to be financed out of this 12 per cent increase—or an increase of approximately 1 per cent each year. Was there any evidence that the school board of City "A" had used its money well? What progress had been made in providing better schools? Five signs of progress in the school system of City "A," which are typical of many city school systems are listed below:

1. The schools greatly increased their holding power. In 1913 but 23 per cent of the total school enrollment was above the sixth grade. In 1923 33 per cent of the enrollment was above the sixth grade. A moving picture show that draws and holds a large attendance is a success, no matter what the price of admission. Any institution that draws and holds a large audience is considered a success. Does this also apply to the public school?

2. The average score of the school buildings of City "A" on the Strayer-Engelhardt score card in 1913 was 692, meaning that many buildings were unsafe and unsanitary. In 1923 the average score was 803—substantial progress toward the desirable score of between 900 and 1000. This was accomplished through the drafting and carrying out of a carefully planned school building program. Is the safety and health of City "A's" children worth anything?

3. The salaries of teachers were below the average of cities of comparable size in 1913. They were slightly above the average in 1923. Is it worth anything to City "A" to have its fair share of the Nation's best teachers?

4. There was an increase of 11 per cent in the play space per child on the school grounds between 1913 and 1923. These grounds are now open, under supervision, until sundown. Is it worth anything to City "A" to have adequate play space provided for its children?

5. Special classes were organized for 2000 crippled, blind, deaf, or over-age children. Is it good management to relieve the regular classes of the burden of instructing these handicapped children? Is it a good investment to make these children self-supporting good citizens, rather than allowing them to become community charges?

IN ALL FAIRNESS to the public schools and the officers in charge of them, some sort of explanation should accompany the statistics on the rising cost of education which are being given to the public from time to time by the Department of Commerce in Washington.

That American cities are appropriating larger and larger amounts for educational purposes is only too evident. That they can hardly avoid appropriating still larger amounts in the future must also be generally apparent. Enrollment is mounting by leaps and bounds and much faster than the population; the higher caliber of teaching now demanded cannot be secured without a proportionate advance in salaries; the price of textbooks and other material equipment is the highest in history, and the constant call for new courses in the curriculum and a strengthening of the old cannot be answered affirmatively without the expenditure of more and more money. In fact, there are reasons almost without number for the higher cost of public education.

But there is one factor entering into the situation which receives almost no public attention in spite of the important part it plays in making school systems much more expensive. That factor is the marked change that has lately been taking place in the character of the school enrollment in practically every city and town in the country. The high schools are now receiving a larger proportion of pupils than ever before. Hundreds of thousands of boys and girls who, a few years ago, would have considered their training complete when they had been graduated from the eighth grade are today moving naturally into the high school and thousands of them are going to college. This popularization of higher learning, this constant lifting of the age limit for leaving school and going to work, is a sure sign of national progress, but it cannot be had without cost.—*The Christian Science Monitor, Boston, Thursday, December 20, 1923, page 26.*

Some Cities Have Granted Dollar, But Not Real Salary Increases

The fact that teachers' annual salaries, stated in dollars, have increased in practically all cities does not mean that there has been a *real* increase in teachers' salaries in all cities. In some cities, salary increases have been granted so that the ability of the school officials to command the services of competent teachers would be strengthened. The depreciation of the dollar, however, has more than offset the increases granted. This is the case in City "X" for which facts are given in Table 10.

In 1913 City "X" was paying salaries well above the average for cities of its class—those over 100,000 in population. Its board of education could readily enforce rules that called for the employment of none but trained teachers with high efficiency ratings. This city

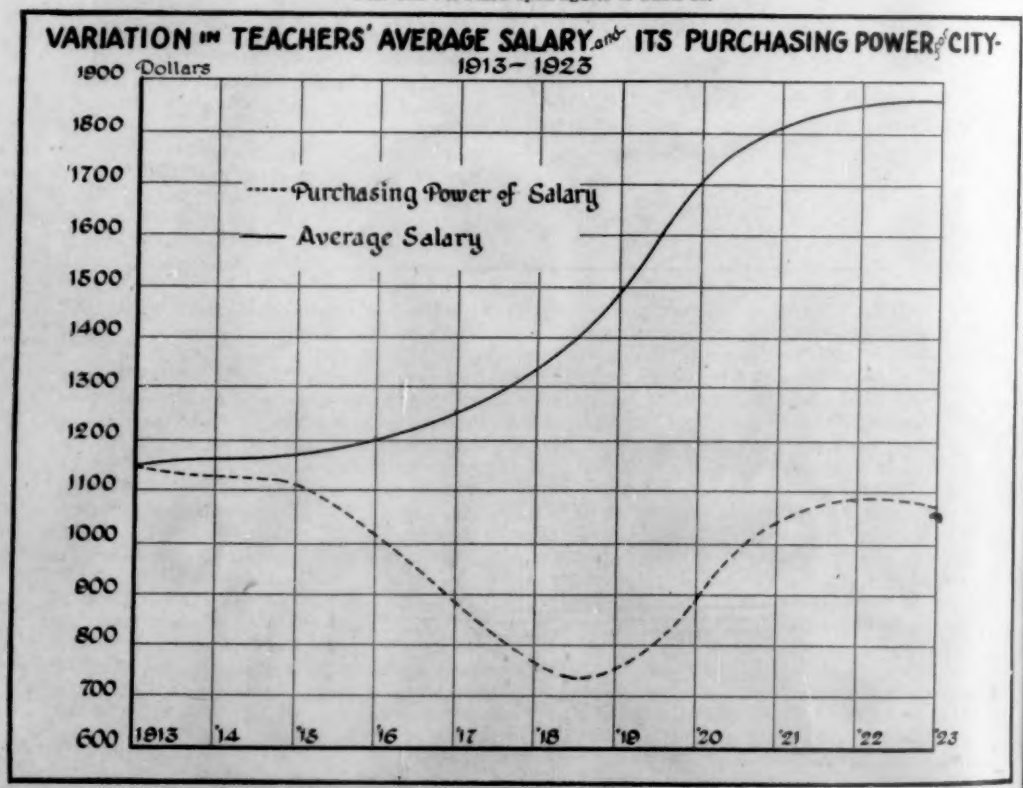
TABLE 10.—PURCHASING POWER OF ELEMENTARY TEACHERS' SALARIES IN CITY "X"

Year	Average salary in city "X"	Index of cost of living	Purchasing power of average salary in city "X"	Index of purchasing power of salary in city "X"
1	*2*	*3*	*4*	*5*
1913	$1,143	100	$1,143	100.0
1914	1,160	103	1,126	98.5
1915	1,167	105	1,111	97.2
1916	1,204	118	1,020	89.2
1917	1,257	142	885	77.4
1918	1,327	174	763	66.7
1919	1,483	199	745	65.2
1920	1,703	200	852	74.5
1921	1,809	174	1,040	91.0
1922	1,848	170	1,087	95.1
1923	1,860	173	1,075	94.0

Table 10 shows that it took $173 in 1923 to purchase what $100 bought in 1913 (column 3). Therefore, the $1860 salary of 1923 has a purchasing power of $1075 (column 4) on the 1913 basis. Since this $1075 is 94.0 per cent (column 5) of $1143, the average salary of 1913 (column 2), the purchasing power of a teacher's salary in this city in 1923 was 94 per cent of what it was in 1913. This was true in spite of the fact that during the ten-year period from 1913 to 1923 the average salary had been increased from $1143 to $1860. Indices of the cost of living are those of the U. S. Department of Labor.

CHART VIII[1]

[1] This Chart is based upon figures of Table 10.



found it easy to obtain for the instruction of its children more than its proportionate share of the Nation's superior teachers.

During the last decade what appear to be substantial increases were granted teachers in City "X." But the increase in the cost of living has been such that the salaries paid now in this city have but 94 per cent of the purchasing power that they had in 1913. The average salary of $1143 in 1913 actually bought more than the average salary of $1860 in 1923.

SALARIES PAID ELEMENTARY TEACHERS[1]

Year	All Cities Over 100,000	City "X"
1	2	3
1913	$807	$1143
1923	1876	1860
Per Cent Increase	132	63

Before the war City "X" paid salaries well above the average of cities in its class. In 1923 it was paying salaries below the average of cities in its class. Teachers' salaries in City "X" in spite of substantial dollar increases have lost in purchasing power and the city has lost in its ability to command capable teachers in competition with other cities.

Some Cities Have Granted Real as Well as Dollar Increases

Table 11 pictures teachers' salaries during the last decade in City "Y" which falls in the group from 10,000 to 30,000 in population. In 1913 this city was paying its elementary teachers $595. This was approximately the same as the general average annual salary—$597—paid elementary teachers in cities of this class.

During the last ten-year period this city granted its teachers not only dollar, but also real increases. The average elementary salary in this city has a purchasing power of 127 per cent of the average pre-war salary or an increase of 27 per cent in purchasing power.

TABLE 11.—PURCHASING POWER OF ELEMENTARY TEACHERS' SALARIES IN CITY "Y"

Year	Average salary in city "Y"	Index of cost of living	Purchasing power of average salary	Index of purchasing power of salary in city "Y"
1	2	3	4	5
1913	$595	100	$595	100.0
1914	601	103	584	98.2
1915	605	105	576	96.8
1916	673	118	570	95.8
1917	782	142	551	92.6
1918	791	174	455	76.5
1919	982	199	493	82.9
1920	1,015	200	508	85.4
1921	1,253	174	720	121.0
1922	1,293	170	761	127.9
1923	1,310	173	757	127.2

Table 11 shows that it took $173 in 1923 to purchase what $100 bought in 1913. Therefore, the $1310 salary of 1923 (column 2) had a purchasing power of $757 (column 4) on the 1913 basis. Since this $757 is 127 per cent (column 5) of $595, the average salary in 1913 (column 2), the purchasing power of teachers' salaries in this city in 1923 was 27 per cent higher than in 1913. This is true in spite of the fact that during the ten-year period from 1913 to 1923 the average salary had been considerably more than doubled when stated in dollars. Indices of the cost of living are those of the U. S. Department of Labor.

City "Y" has also improved its position among cities of its class. The average elementary salary in this city was $1310 in 1923

[1]Figures in column 2 from *Teachers' Salares and Salary Trends in 1923.*—N. E. A.

TABLE 12.—PURCHASING POWER OF THE DOLLAR IN CITIES—1913 TO 1923

City	Sum required to purchase in December 1923 what $100 bought in 1914 when purchasing:						
	Food	Clothing	Housing	Fuel and Light	Furniture and furnishings	Miscellaneous articles	Total
1	2	3	4	5	6	7	8
Baltimore, Md.	$151	$182	$172	$194	$230	$205	$175
Boston, Mass.	149	193	147	197	248	193	169
Buffalo, N. Y.	152	184	172	220	228	203	179
Chicago, Ill.	153	176	195	159	233	188	174
Cleveland, Ohio	144	180	179	247	229	213	180
Detroit, Mich.	148	185	208	185	205	228	185
Houston, Texas	146	203	136	156	248	193	171
Jacksonville, Fla.	140	205	133	175	239	197	172
Los Angeles, Calif.	142	183	201	134	252	204	179
Mobile, Ala.	145	155	143	198	215	191	163
New York, N. Y.	152	203	162	194	232	214	177
Norfolk, Va.	141	181	167	197	204	204	172
Philadelphia, Pa.	145	188	167	202	212	212	175
Portland, Me.	152	177	132	200	230	189	167
Portland, Ore.	135	162	143	167	209	180	158
San Francisco and Oakland, Calif.	142	194	136	149	217	181	162
Savannah, Ga.	118	181	148	164	233	177	156
Seattle, Wash.	136	178	163	159	244	197	169
Washington, D. C.	152	181	134	146	229	175	163

These figures from *Changes In Cost of Living*, January 24, 1924, United States Department of Labor.

compared with $1289 paid in cities of 10,000 to 30,000 in 1923. City "Y" has not only improved its ability to compete with industry and other professions for the services of capable people, but has also placed itself in a position where it has a slight advantage over other cities of its class in bidding for the services of superior teachers.

Dollar has Depreciated in Value in all Cities

Table 12 shows that the loss of the dollar in purchasing power has been general in all sections of the Union. In some cities it has been less than in others. In Savannah where the loss was least, however, the dollar of 1923 was worth but 64c when compared with that of 1913.

Salaries Paid City Teachers

Table 13 shows salaries paid teachers and principals in cities over 100,000 in population.

TABLE 13.—MEDIAN SALARIES PAID TEACHERS, 1922–23

59 Cities over 100,000 in Population

City	Kindergarten teachers	Elementary teachers	Junior high school teachers	Senior high school teachers	Special class teachers	School nurses	Non-supervising elementary principals	Supervising elementary principals	Junior high school principals	Senior high school principals
1	2	3	4	5	6	7	8	9	10	11
New York City, N. Y.	$2801	$2806	$3260	$3644	$3242	.....	$3630	$4683	$4700	$5000*
Chicago, Ill.	2057	2505	.....	3080	2488	.....	.....	5000*	.....	5000*
Philadelphia, Pa.	2015	2009	2128	3276	2314	$1193	2450	3507	4700	5000*
Detroit, Mich.	1918	1840	2497	2631	2214	.....	.....	3718	4700	5000*
Cleveland, Ohio	1815	1832	2145	2621	2024	1675	2374	2925	3633	4600
St. Louis, Mo.	1673	1841	2250	2661	2120	1814	.....	4001	4500	5000*
Baltimore, Md.	1473	1613	1802	2263	1916	.....	.....	2557	3034	4075
Pittsburgh, Pa.	1885	2033	2411	3239	2100	.....	.....	3162	4700	5000*
Los Angeles, Calif.	1536	1787	.....	2429	.....	1507	2242	2929	3050	3520
Buffalo, N. Y.	1693	2009	.....	2416	2097	.....	.....	3812	.....	4500
San Francisco, Calif.	1675	1938	2227	2434	2023	.....	.....	2697	3175	3700
Milwaukee, Wis.	1969	2400	.....	2608	2426	.....	2684	4150	.....	4850
Washington, D. C.	1535	1546	1700	2417	1550	1450	1821	1849	2900	3275
Newark, N. J.	2212	2174	2515	3358	2345	1700	.....	4266	4650	5000*
Cincinnati, Ohio	1869	2004	2128	2320	1968	.....	.....	3300	3500	4466
New Orleans, La.	1629	1621	.....	2338	1750	1257	2150	2553	.....	3075
Minneapolis, Minn.	1386	1696	1831	2053	1758	1340	2136	2588	3875	4300
Kansas City, Mo.	1409	1750	1912	2326	1906	1350	2317	3250	3800	4650
Seattle, Wash.	1590	1901	.....	2151	1790	1550	2450	3045	.....	3960
Indianapolis, Ind.	.....	1904	.....	2550	.....	.....	.....	.....	.....	4400
Jersey City, N. J.	1650	1757	.....	2812	2206	1350	.....	3380	.....	5000*
Rochester, N. Y.	1868	1752	2081	2294	1879	1492	.....	3225	4500	5000*
Portland, Oreg.	1450	1767	.....	2117	1870	.....	2172	3273	.....	4066
Denver, Colo.	2000	1950	1965	2225	2100	1557	2750	2975	3633	4900
Toledo, Ohio	2005	2015	2250	2504	2070	1240	.....	2912	.....	4466
Louisville, Ky.	1287	1300	1625	1804	1360	758	1650	1938	.....	4100
Providence, R. I.	1611	1627	.....	2256	1790	1250	1947	3454	.....	4533
Columbus, Ohio	1410	1693	1896	2330	1875	1350	.....	2525	3375	3450
St. Paul, Minn.	1533	1602	2450	2193	1479	1300	1738	2437	3700	3700
Oakland, Calif.	2000	2022	2214	2429	1975	1717	2431	3280	3490	4466
Akron, Ohio	1667	1790	.....	2187	1910	.....	2200	2844	.....	4433
Atlanta, Ga.	1150	1280	.....	2051	1500	.....	1750	2108	.....	2850
Omaha, Nebr.	.....	1827	.....	2115	1550	1600	.....	2620	.....	4300
Birmingham, Ala.	.....	1227	.....	1633	1575	1250	1217	2493	.....	3300
Syracuse, N. Y.	.....	1732	.....	1974	1883	1300	.....	2500	.....	4050
Richmond, Va.	1475	1125	1660	1670	1703	1346	.....	2533	3150	3500
New Haven, Conn.	1539	1540	.....	2060	1583	.....	2125	.....	.....	4100
San Antonio, Tex.	.....	1238	.....	1622	650	1250	1900	2200	.....	2475
Dallas, Tex.	1567	1716	.....	1987	1760	.....	.....	2800	.....	4100
Dayton, Ohio	1675	1690	.....	2175	1821	1438	.....	2444	.....	3450
Bridgeport, Conn.	1462	1664	.....	1990	1820	.....	1800	2579	.....	3150
Scranton, Pa.	1350	1523	.....	2253	1683	1350	2169	.....	3500	4300
Grand Rapids, Mich.	1428	1541	.....	1987	1682	.....	1950	2328	.....	4050
Paterson, N. J.	1700	1660	.....	2238	1850	1317	.....	3150	.....	5000*
Youngstown, Ohio	1450	1663	2024	2540	1733	1750	1950	2483	3500	4500
Springfield, Mass.	1575	1821	1936	2350	1837	.....	2417	3050	3400	4550
New Bedford, Mass.	1723	1722	.....	2748	1795	1560	2100	3050	.....	4700
Fall River, Mass.	1546	1521	1722	2034	1648	.....	1743	2081	3500	3550
Trenton, N. J.	1514	1527	1921	2506	2020	1540	2075	3039	3900	5000*
Nashville, Tenn.	.....	1052	.....	1534	.....	.....	1438	1766	.....	3050
Salt Lake City, Utah	1350	1377	1622	1806	1710	.....	2150	2450	3200	3900
Camden, N. J.	1465	1568	1694	1925	1720	.....	1912	2281	2950	3500
Wilmington, Del.	1250	1658	1650	1854	2517	1250	1900	2230	2550	3050
Cambridge, Mass.	1412	1536	.....	1860	1658	1417	3025	.....	.....	3900
Reading, Pa.	1166	1255	.....	1912	1300	1133	.....	.....	.....	3500
Fort Worth, Tex.	1500	1503	.....	1805	.....	941	1850	2736	.....	3050
Spokane, Wash.	.....	1710	.....	2081	1867	1684	1975	2507	.....	3900
Kansas City, Kans.	1425	1670	1908	2156	1800	1550	2034	2150	3500	3050
Yonkers, N. Y.	2080	2273	.....	3083	1937	1350	2916	3800	.....	4900
Median, cities over 100,000	**$1791**	**$1876**	**$2136**	**$2487**	**$2071**	**$1423**	**$2160**	**$3126**	**$3478**	**$4405**

Note—*Median falls in $5000 and over group.

TABLE 14.—MEDIAN SALARIES PAID TEACHERS, 1922-23

96 Cities 30,000 to 100,000 in Population

City	Kindergarten teachers	Elementary teachers	Junior high school teachers	Senior high school teachers	Special class teachers	School nurses	Non-supervising elementary principals	Supervising elementary principals	Junior high school principals	Senior high school principals
1	2	3	4	5	6	7	8	9	10	11
Lynn, Mass.	.....	$1433	$1635	$1865	$1442	.....	$1541	$2625	$2750	$3500
Duluth, Minn.	$1500	1486	1667	1928	1818	$1325	.....	2275	3250	3300
Tacoma, Wash.	1825	1804	.....	2134	1750	1516	2033	2500	.....	4100
Elizabeth, N. J.	1550	1560	1962	2056	1788	1425	.....	2775	.....	4500
Erie, Pa.	1350	1485	1661	1860	1600	1450	1583	2150	2650	3400
Somerville, Mass.	1250	1542	1542	1729	1550	1100	.....	3043	3150	4100
Waterbury, Conn.	1688	1676	.....	2178	1788	1350	2583	3900	.....	3850
Flint, Mich.	1328	1308	1580	1650	1532	1533	1650	1867	3300	4100
Schenectady, N. Y.	1588	1579	.....	1850	1600	1246	.....	2600	.....	3500
Canton, Ohio	1500	1633	1819	2133	1750	1350	1850	2336	2950	4500
Fort Wayne, Ind.	1708	1793	.....	2274	1800	1550	2167	2434	.....	3700
Savannah, Ga.	.....	760	964	1720	.....	.....	.....	2925	3000	3300
Manchester, N. H.	1162	1328	1550	1627	1200	1150	1550	1970	2750	4500
El Paso, Texas	1033	1246	1450	1642	.....	950	1750	2088	2850	5000*
Bayonne, N. J.	1670	1753	.....	2517	2134	1588	.....	4020	.....	5000*
Allentown, Pa.	.....	1322	1617	1856	1550	1217	1860	.....	1950	3700
San Diego, Calif.	1700	1823	1976	2435	.....	1450	2040	2780	3500	4100
Wilkes-Barre, Pa.	1262	1424	.....	1838	1400	1158	1863	2650	.....	4500
Wichita, Kans.	1300	1653	1727	1954	1650	1275	2270	.....	2833	4500
Tulsa, Okla.	1700	1738	.....	2018	1750	1750	2450	3500	.....	5000*
South Bend, Ind.	1608	1549	1706	2153	1784	.....	3050	2350	3050	4300
Portland, Maine	1330	1501	.....	1757	1250	.....	.....	2450	.....	3500
Charleston, S. C.	.....	1153	.....	1407	1350	1050	.....	2850	.....	.....
Binghamton, N. Y.	1475	1471	.....	1734	1600	1510	.....	2391	.....	4300
E. St. Louis, Ill.	.....	1330	1625	2013	.....	.....	.....	3170	3700	3700
Brockton, Mass.	.....	1404	1622	1835	1450	1250	1528	1450	3043	4100
Terre Haute, Ind.	1507	1422	1504	1687	1612	1400	1725	1944	2250	2650
Rockford, Ill.	1325	1314	.....	1823	1275	1525	.....	2008	.....	4300
Little Rock, Ark.	.....	1218	1544	1843	950	1050	.....	2475	3300	3700
Passaic, N. J.	1806	1744	.....	2145	1900	1350	.....	3075	.....	4500
Saginaw, Mich.	.....	1355	.....	1770	1462	.....	1975	2550	.....	3300
Springfield, Ohio	.....	1247	1455	1957	1425	.....	1867	2175	2650	3900
Mobile, Ala.	750	960	.....	1607	.....	1350	1475	1913	.....	3700
Altoona, Pa.	.....	1273	.....	1712	1438	1200	.....	2466	.....	3700
Holyoke, Mass.	1705	1841	1949	2180	1925	1400	2050	2150	3300	4100
New Britain, Conn.	1600	1600	1911	2011	1817	1250	1850	2250	3050	4900
Springfield, Ill.	1350	1517	1655	1937	1850	1525	2325	2369	2650	4100
Racine, Wis.	1275	1600	1817	2121	1984	.....	.....	3010	3450	4300
Chester, Pa.	.....	1400	.....	1732	1650	1250	1619	2275	.....	3300
Lansing, Mich.	1317	1433	1559	1817	1634	.....	1725	.....	3050	.....
Covington, Ky.	1150	1100	1135	1545	1150	1850	1250	1737	1950	3050
Davenport, Iowa	1500	1537	1703	2066	1600	1625	.....	2625	3450	4500
Wheeling, W. Va.	.....	1394	.....	2058	2019	1570	.....	2484	.....	2750
Berkeley, Calif.	1639	1913	2237	2239	1950	1850	2350	2717	3050	4500
Long Beach, Calif.	1450	1695	2034	2517	1657	1300	2150	2880	3300	4300
Portsmouth, Va.	.....	1047	.....	1384	1525	1125	.....	2650	.....	3300
Haverhill, Mass.	1437	1442	.....	1677	1450	.....	2200	.....	.....	4100
Lancaster, Pa.	.....	1306	.....	1758	1775	1050	1642	.....	.....	3300
Augusta, Ga.	1185	1202	.....	1683	.....	.....	1300	1870	.....	3200
Roanoke, Va.	.....	1131	1278	1550	.....	.....	.....	1700	2450	3150
Niagara Falls, N. Y.	1750	1839	.....	2119	1550	1433	.....	2817	.....	4300
East Orange, N. J.	1590	1792	2202	2608	2233	1550	.....	4080	.....	4900
Topeka, Kans.	1425	1603	1600	1933	1650	1075	2083	.....	2425	3500
Malden, Mass.	.....	1526	.....	1730	1550	1467	1700	2750	.....	4100
Kalamazoo, Mich.	1264	1395	1605	1817	1488	1275	1750	2225	1925	4100
Winston-Salem, N. C.	.....	1307	.....	1580	.....	.....	.....	2750	.....	3300
McKeesport, Pa.	.....	1269	.....	2064	1800	.....	2300	2083	.....	3500
Highland Park, Mich.	1800	1884	2119	2240	1875	1800	.....	4067	.....	3900
Newton, Mass.	1433	1726	1834	2100	1825	.....	.....	3640	3700	4400
Fresno, Calif.	1725	1812	2117	2431	2150	1666	2166	2750	3250	4500
New Castle, Pa.	1300	1257	1464	1792	1700	1150	.....	2320	3050	3300
Woonsocket, R. I.	.....	1496	.....	1731	1525	1350	1600	.....	.....	3050
Chelsea, Mass.	.....	1512	1641	1738	1538	1250	1850	1950	3125	3150
Mount Vernon, N. Y.	1875	2078	2280	2542	2150	1467	.....	3850	3700	4400
Beaumont, Texas	.....	1429	.....	1628	.....	1550	.....	1917	.....	3700
W. Hoboken, N. J.	1750	1574	.....	2330	2150	1450	.....	3300	.....	4100
Stamford, Conn.	1575	1572	.....	3072	.....	1200	2175	2375	.....	.....
Superior, Wis.	1618	1457	1777	2015	1650	1450	3033	2500	.....	4300
San Jose, Calif.	1675	2013	.....	2288	2000	1550	2850	3050	.....	4300
Charleston, W. Va.	.....	1181	1348	1650	.....	1150	1550	2025	2225	3900
Dubuque, Iowa	1640	1621	.....	1940	1650	1267	2075	2650	.....	3700
Medford, Mass.	.....	1467	1610	1754	1575	1650	1680	2525	3150	4100
Waco, Texas	.....	1222	.....	1615	.....	.....	2031	.....	.....	3300
Brookline, Mass.	1615	1847	.....	2112	1850	1850	3460	.....	.....	4500
Muskegon, Mich.	1384	1384	1561	1933	1400	1350	.....	1742	2550	3500
Aurora, Ill.	850	1415	1740	1866	1775	1850	1800	2150	2150	4900

Note—* Median falls in $5000 and over group.

TABLE 14.—MEDIAN SALARIES PAID TEACHERS, 1922–23 (Continued)

1	2	3	4	5	6	7	8	9	10	11
Waterloo, Iowa	1350	1328	.....	1750	.....	1550	1730	.....	.....	3900
Chicopee, Mass	1050	1319	1546	2017	1675	.....	1713	2050	.....	4100
Battle Creek, Mich	1384	1604	1667	1809	1700	1275	1725	1916	2550	3700
Quincy, Ill	1200	1293	1367	1657	1275	.....	1750	1963	2350	3300
E. Chicago, Ind	1475	1467	1691	2084	.....	1550	.....	2400	3300	3700
Newport News, Va	.....	1100	.....	1650	.....	1650	.....	2025	.....	3300
Gary, Ind	1588	1732	.....	2150	1950	1350	2400	2533	.....	.....
Rock Island, Ill	.....	1240	.....	1686	.....	1450	1500	1784	.....	2850
Pontiac, Mich	1775	1930	2030	2450	1900	1800	2200	2575	.....	4900
Portsmouth, Ohio	884	1218	.....	1858	.....	1650	.....	1860	.....	3050
Norristown, Pa	.....	1397	.....	1688	1700	1100	2066	.....	.....	3300
Hazleton, Pa	.....	1172	1379	1720	.....	1250	1525	.....	2600	3150
Lewiston, Maine	.....	1245	.....	1462	1250	1250	.....	1575	.....	3150
Watertown, N. Y	1250	1335	.....	1612	1067	1650	1550	1656	.....	3500
Sheboygan, Wis	1188	1197	1406	1700	1550	1350	2520	.....	.....	3700
Moline, Ill	1330	1303	.....	1767	.....	1650	1500	1883	.....	4100
La Crosse, Wis	1367	1450	1554	1806	1638	.....	2616	2650	2850	3900
Newburgh, N. Y	.....	1407	1421	1811	1430	1550	.....	2450	.....	3300
Muskogee, Okla	1100	1283	1392	1594	1500	1550	.....	2070	2550	3700
Newport, R. I	1540	1544	.....	1800	1650	1050	1950	.....	.....	4100
Median Cities 30,000 to 100,000	**$1454**	**$1466**	**$1660**	**$1921**	**$1655**	**$1389**	**$1820**	**$2385**	**$3020**	**$3794**

The figures given are medians which mean that as many teachers or principals of each city are receiving a higher salary than the figure given as are receiving a lower salary. A median salary is practically the same as an average salary.

Table 14 gives similar data for cities from 30,000 to 100,000 in population. The detailed distributions of salaries from which the medians of Tables 13 and 14 were calculated may be obtained from the National Education Association Headquarters.[1]

Table 15 is given as an indication of the salaries being paid in smaller cities. Lack of space prevented the reproduction of the tables giving by individual cities the medians paid teachers in cities of these populations.

Using the accompanying tables a city may compare the salaries paid its teachers with those paid in similar sized cities or the ability of that city to compete with other cities for its share of superior teachers.

In some cases, due to its location, a small city will find it necessary to compete with a large city in which relatively high salaries are paid. These tables, therefore, cannot be directly applied to all situations.

Are Present Salaries Adequate?

Teachers are paid salaries because they render a public service. The salaries paid should be those that will guarantee a high quality of service to the Nation's children.

To guarantee such service salaries must be paid that will attract an adequate supply of young men and women of vision and power, and that will hold them in the teaching profession.

The salaries paid before the war were inadequate to accomplish these purposes. Present salaries have little more purchasing power than those paid before the war. Over half of the Nation's classrooms are still taught by inadequately trained teachers. Teacher training institutions are still enrolling too small a

[1] The cost of typing each set of tables is $5.00. Each set of ten tables, one for cities over 100,000 and the other for cities from 30,000 to 100,000 may be purchased at that price.

TABLE 15.—MEDIAN SALARIES PAID CITY TEACHERS AND PRINCIPALS IN 1922-23
Cities Under 30,000

Teachers or principals	Cities 10,000 to 30,000 in population	Cities 5,000 to 10,000 in population	Cities 2,500 to 5,000 in population	All cities
1	2	3	4	5
Kindergarten [1]	$1318	$1264	$1193	.....
Elementary [1]	1277	1200	1105	.....
Kindergarten and elementary	1289	1204	1108	$1653
Junior high-school	1439	1370	1271	1797
Senior high-school	1670	1567	1469	2101
Special class	1586	1463	1463	1928
School nurses	1510	1425	1388	1427
Elementary non-supervising principals	1590	1460	1342	1678
Elementary supervising principals	2008	1880	1850	2819
Junior high-school principals	2317	1890	1594	2740
Senior high-school principals	3057	2498	2062	3073

[1] The detailed distributions segregating kindergarten and elementary teachers are not reproduced in this report, but may be found in the March 1923 *Research Bulletin* of the National Education Association, page 91 and following.

number of recruits to supply all the Nation's classrooms with trained and competent teachers.

Teachers Paid Salaries Lower than Those Paid in Comparable Lines of Work

Teachers today are being paid lower salaries than those recognized as necessary to secure capable people of equal training in comparable lines of work.

This fact is clearly brought out by the recent level of compensation fixed by the Federal Government for its employees. The compensation of Federal employees is generally recognized as being low for the types of services performed. Teachers' salaries at the present time, however, are considerably lower than those fixed for similar work by Congress in the recently enacted classification law.*

This act describes one class of Federal employees as to training and duties:

> Service, the duties of which requires professional training of any degree inferior to that represented by graduation from a college or university.
>
> Service, the duties of which are to perform, under general supervision, subordinate but responsible work of a professional character, requiring a working knowledge of the principles of the profession and the exercise of independent judgment.

These paragraphs describe the training and qualifications of the better paid elementary teachers today—those in cities over 100,000 in population. The scale of compensation for this type of Federal employee however is much higher than that paid elementary teachers as the following table shows:

SALARIES OF FEDERAL EMPLOYEES AND ELEMENTARY TEACHERS—OF SIMILAR TRAINING AND PERFORMING SIMILAR WORK

Years	Government employees	Elementary teachers in cities over 100,000
1	2	3
1st year	$2100	$1200
2nd year	2200	1300
3rd year	2300	1400
4th year	2400	1500
5th year	2500	1600
6th year	2600	1700
7th year	2700	1800
8th year	2700	1900

The figures in Column 2 are from "*An Act to Provide for the classification of civilian positions within the District of Columbia and in the field service.* Public—No. 516—67th Congress. H. R. 8928. The figures in Column 3 are based on data in *Teachers' Salaries and Salary Trends in 1923.* See especially Tables 40 and 41.

This table shows that even the underpaid Federal employee who has training equal to and performs a similar service to that of the teacher is compensated at a considerably higher scale than are teachers.

The training and service of another group of Federal employees is described as follows:

> Service which requires professional training equivalent to that represented by graduation from a college or university.
>
> Service, the duties of which are to perform under general supervision, but with considerable latitude for the exercise of independent judgment, responsible work requiring extended professional training and considerable previous experience.

These paragraphs accurately describe the work of a high school teacher in the average large city. The scale of compensation paid this class of government employees is considerably greater than that now being paid high school teachers in the largest cities.

SALARIES OF FEDERAL EMPLOYEES AND HIGH SCHOOL TEACHERS OF SIMILAR TRAINING AND PERFORMING SIMILAR WORK

Years	Government employee	High school teachers in cities over 100,000
1	2	3
1st year	$3000	$1600
2nd year	3100	1700
3rd year	3200	1800
4th year	3300	1900
5th year	3400	2000
6th year	3500	2100
7th year	3600	2200
8th year	3600	2300
9th year	3600	2400

This table based on the same sources as the preceding one.

Is the Cost of Living Decreasing?

If the cost of living were decreasing at present, teachers' salaries would be automatically increased as they were automatically decreased during the war period.

Present indications are that the cost of living has struck a level and, if anything, that the next few years will show an increase.

Salaries to have greater power to attract and retain capable people during the next few years must be increased. A rise in the value of the dollar cannot be expected from present indications.

* See "An Act To Provide For the Classification of Civilian Employees," H. R. 8928.

The figures following are those of the Federal Department of Labor:

TREND IN COST OF LIVING

Year	Index of cost of living	Purchasing power of dollar
1	2	3
1913	100	$1.00
1914	103	.97 1/10
1915	105	.95 1/4
1916	118	.84 3/4
1917	142	.70 2/5
1918	174	.57 1/2
1919	199	.50 1/4
1920	200	.50
1921	174	.57 1/2
1922	170	.58 4/5
1923	173	.57 4/5

Indices of the cost of living are those of the U. S. Department of Labor.

The Trend In Teachers' Salaries

Cities throughout the United States at the present time generally are either maintaining or increasing their salary schedules. This fact is clearly revealed in Table 16. The city that is paying lower salaries in 1923-24 than in 1922-23 is the exception. This table shows that most cities are maintaining their schedules. Of those which changed their schedules at the beginning of 1923-24, 11 cities increased their schedules for every one that decreased its schedule. (Columns 4 and 5.)

The Present Situation

The present situation in teachers' salaries may be summarized as follows:

1. Salaries paid before the war and those paid now are too low to attract and hold an adequate supply of competent teachers.
2. The increases in salaries granted teachers during the war little more than offset the depreciation in value of the dollar. In some cities even this was not accomplished.
3. Teachers at the present time are being paid salaries considerably lower than those paid workers in other lines where a similar training and character of service are required.
4. The cost of living at present is not decreasing, it showed a tendency to increase during 1923. Teachers' salaries will not increase in purchasing power due to an increase in the value of the dollar if the present tendency continues.
5. Most cities are either maintaining or increasing their salary schedules. The city that decreased its schedule for 1923-24 is the great exception.
6. Increases over and above those necessary to offset the depreciation of the dollar must be granted if an adequate supply of capable young people are to be influenced to prepare for teaching and if the most capable teachers are to be retained in the profession. (See *Recent Studies on Teachers' Salaries*, p. 32 of this Bulletin.)

TABLE 16.—CHANGES IN SALARY SCHEDULE AT BEGINNING OF 1923-24

City population groups	Same salary schedule in effect		Salary schedule in 1923-24		Regular annual increments granted in 1923-24		Same salary schedule in effect in 1924-25		Salary schedule in 1924-25	
	Yes	No	Higher	Lower	Yes	No	Yes	No	Higher	Lower
1	2	3	4	5	6	7	8	9	10	11
Cities over 100,000 in population	39	5	4	1	38	0	37	6	5	1
Cities 30,000 to 100,000 in population	61	14	14	0	59	2	59	12	11	0
Cities 10,000 to 30,000 population	108	37	30	4	104	4	119	17	13	1
Cities 5,000 to 10,000 in population	90	45	38	3	83	2	114	19	18	1
Cities under 5,000 in population	64	32	29	2	50	9	79	12	10	1
Total	**362**	**133**	**115**	**10**	**334**	**17**	**408**	**66**	**57**	**4**

Read Table 16 as follows: Of 44 cities over 100,000 in population 39 reported no change in schedule, and 5 reported a change. Of these 5 cities, 4 reported a higher schedule and 1 reported a lower schedule. Of the 39 cities reporting no change, 38 reported the regular annual increases were granted, none reported the increases were not granted, and one did not report on this point. Of the 44 cities, 37 reported that the same schedule would be in effect in 1924–25, and 6 reported there would probably be a change in 1924–25. One did not report on this point. Of the 6 expecting a change, 5 expect a higher schedule to be adopted and 1 expects a reduction.

The data for the table resulted from a summary of the reports on page four of the inquiry, see page 63.

Who Should Control City School Expenditures?

Final Authority Rests With The People

The people should be the final authority in all matters of school control exercised by a city school district. The general educational policy, the amount of money that is spent for schools, and the way it is spent, should be a reflection of the desires of the voting citizenry —the final authority in all governmental activity in America.

Wisdom of Creating Separate School Boards Generally Recognized

Practically all city school districts in the United States have school committees or boards of education that act for the people in maintaining public schools. These boards are usually elected by and are directly responsible to the people.

These school committees or boards of education are separate and distinct from the municipal governmental machinery. They were created for a special purpose—the carrying out of the will of the people in the maintenance of public schools.

The fact that boards of education have been set up as separate governing bodies is a recognition of the desirability of separating the work of maintaining the schools from that of conducting the municipal government. The work of the board of education differs essentially from that of the municipal government. Such functions as the control of the police force and the fire department cannot be successfully combined with the work which boards of education were created to perform. The paving of a street, the proper organization of the police or fire department is an entirely different job from educating a child. The responsibility for such diverse public functions should be clearly divided and wholly separate.

The Importance and Cost of the Schools Justify a Separate Board

Nearly half the money raised by city taxation is expended for the maintenance of schools. Nothing is more vital to a city than that its children be properly taught. The cost of the schools and their vital bearing upon the stability and future progress of a city justify their claiming the special attention of the citizens of a city. When the voters of a city consider their schools they should have no difficulty in determining who is responsible for their conduct. With the school board, and with the school board alone, should be lodged the responsibility for the maintenance of public schools.

Responsibility Unconfused When Board is Fiscally Independent

It is generally recognized that the school board should control the educational policies of the city. Such control is exercised in cities which have boards that are fiscally *independent*. Such cities constitute a majority of all cities. Fiscally independent boards have complete control of local school finances subject only to state and local regulations and the will of the people. They fix the amount of the local tax and determine how school money is to be spent.

Responsibility is Confused When School Board is Financially Dependent

In some cities municipal officials are able, because of their control of school finances, to interfere with the conduct of the schools by the board of education. Fiscally *dependent* school boards are subservient to the municipal government in matters of school finance. The amount of money to be spent for school maintenance is determined by the city council or other municipal officials.

Dependent School Boards Function Less Efficiently

There is general agreement by authorities in school administration that school boards that are dependent upon municipal officials are less efficient than those that are completely independent. When the responsibility for the control of the school is divided, as it is under the plan that makes the school boards financially dependent upon municipal or other local officials, political interference too often comes.

Municipal officials are anxious to perpetuate themselves in power. The public schools offer a tempting opportunity to build up political patronage when the appointment of teachers and principals can be dictated. Poli-

tical strength may be gained if the awarding of contracts for school buildings can be influenced. An opportunity for such political interference in the schools comes regularly each year, when under the dependent type of school board organization, the school budget is fixed by municipal officials.

This opportunity may be effectively used either to cripple the educational program of the school board or to gain the assent of the school board to proposals offered by municipal officials designed to further their political interests. When lowered school efficiency results, recriminations begin. The mayor of the city and other local officials hold the school board responsible. The school board blames the municipal officials. The whole issue becomes confused. It is often difficult for a citizen to fix the blame in his own mind. But the real sufferers in the whole situation are the children.

There is no reason why a governmental organization that makes such conditions possible should be continued. School boards have been set up by the people for the specific purpose of running the schools. They should be given full power to exercise the function for which they are created. No purpose can be accomplished by placing half of the responsibility for conducting the schools in the hands of municipal officials already charged with duties of a different nature.

Independent School Boards Function Most Efficiently

The schools are most effectively managed when the responsibility for their conduct is not divided. There is no sound reason why a school board or committee, elected at large by the people of the city school district, should be subservient to the municipal government in school affairs.

When involvement in city politics is not a necessary condition of membership on the board, it is possible to get a high type of public-spirited citizen to serve on the school board. The time that they devote to the public service in serving as a school board member need not be dissipated in wrangles with municipal officials, but can be used for a better purpose —that of judging whether the schools are effectively conducted by the school officials they appoint—the superintendent and his staff, the principals and the teachers.

Members of school boards organized on such a basis usually serve without pay other than a small allowance for necessary expenses. Their livelihood is not dependent upon political activity. Their decisions on school matters are, therefore, less likely to be based upon political considerations. Under such a situation the children are the gainers.

The Majority of School Boards are Fiscally Independent

Detailed information was recently collected by George R. Frasier as to the organization of schools of 169 cities of all sizes. The boards in the majority of these cities are entirely independent of the municipal government. They have full power to levy and collect taxes for school purposes.[1]

The number of cities that have delegated complete financial control of schools to their school boards is increasing. Two decades ago the school boards in most of the large cities were subservient to the municipal government on financial matters. This plan did not work well in practice. As a result 14 of the 24 cities of 250,000 in population and over have made their boards fiscally independent of the city government. In only 9 of the 24 largest cities is the school board subservient to the municipal government in the control of school funds.

Greater Efficiency of Independent Boards Clearly Demonstrated

The investigation mentioned above measures the efficiency of school systems with independent boards against that of the school system in cities with dependent boards.[1]

The schools in a large number of cities with each type of board were compared using such measures as the following:

1. The per cent of sixteen and seventeen year old children in school.
2. The per cent of teachers who have six or more years training above the eighth grade.
3. The per cent of children having sixty square feet or more playground space.
4. The per cent of children enrolled who attend school all day and in adequate buildings owned by the city.

In addition to figures on points such as

[1] See reference No. 2 at close of this section.

those indicated above, other facts were collected that might throw light upon the relative efficiency of independent and dependent boards. On a basis of the facts collected, a number of important conclusions were arrived at. Among the most important were these:

1. Fiscally independent school boards work better in practice.

2. The complete control by school boards of city school finances makes for a continuity of educational policy.

3. Financial independence of city school boards keeps politics out of the schools.

A quotation from page 86 of Frasier's investigation in connection with the last conclusion is significant:

"With an independent board of education, elected at a special, non-partisan election from the city at large and given authority to manage its own affairs, without reference to the party in power at the "city hall," it is possible to exclude most of the political party elements. This is a very valid reason why the schools should be under the control of an elected, non-political body that is fiscally independent."

Independent Boards Are Not Extravagant

The Educational Finance Inquiry has recently completed a careful study of the whole question of fiscal independence or dependence for city school boards. The cost of the public schools per pupil in attendance in cities where school boards are entirely separate from any control by other municipal authorities, and levy, collect, and spend school taxes, is less than it is in cities where the school board is under the control of the municipal authorities in matters of school finance—that is, must present the budget recommendations to a reviewing authority who determine the amount to be expended for schools and in many cases the amounts for each separate item of school maintenance.

School expenditures per pupil in 275 cities in the year 1919-20 were as follows:[1]

In fiscally independent cities	$83.28
In fiscally dependent cities	84.29

School Costs are Higher Where School Boards are Financially Dependent

The figures given above show that school boards, financially independent of municipal authorities, are able to give a child a year's education at a cost of $83.28, whereas those that have the money to be spent for schools determined for them by municipal authorities expend $84.29 for a year's schooling. The difference, $1.01 per child for a year's schooling, is not large. It does clearly show, however, that independent school boards cannot be charged with extravagance when the cost of the schools under their management is compared with those where the municipal authorities divide with the school boards the control of the cost of education.

The following table which gives the cost of one year's education per child in cities that have independent boards and in cities in which the school board is subservient to municipal authorities on matters of school expenditures, also indicates that the independent boards run the schools most economically. The number of cities given is too small to permit generalizations to be made, but it is interesting that in so far as figures are available for 1923, cities with independent school boards were paying less per pupil for their schools than were fiscally dependent boards of education.

Not only are the school boards that are wholly independent of the municipal government generally more efficient, but it appears

[1] See p. 183, reference No. 5 at close of this section.

TABLE 17.—AVERAGE ANNUAL EXPENDITURE PER CHILD FISCALLY INDEPENDENT AND DEPENDENT BOARDS OF EDUCATION

Fiscal Year Ended in 1923

Population group	Independent Boards		Dependent Boards	
	Current expenses	All costs	Current expenses	All costs
1	2	3	4	5
Cities over 100,000	$87.70	$126.52	$100.62	$163.89
Cities 30,000 to 100,000:	85.25	135.24	99.42	135.92
Cities 10,000 to 30,000	78.26	119.51	92.90	123.07

This table gives the averages for the cities listed in Table 18.

that they conduct schools at a cost per pupil that is equal to or less than that expended by boards that share the control of school finances with municipal officials.

TABLE 18.—EXPENDITURE PER CHILD COMPARED IN A FEW CITIES WITH FISCALLY INDEPENDENT AND DEPENDENT SCHOOL BOARDS

Cities 10,000 and over in Population—Fiscal Year Ended in 1923

Cities with Independent Boards	Expenditure per child for Current Expenses	Cities with Dependent Boards	Expenditure per child for Current Expenses
1	*2*	*3*	*4*
Over 100,000 in population		Over 100,000 in population	
St. Louis, Mo.	$92.64	Detroit, Mich.	$104.58
New Orleans, La.	76.67	Cleveland, Ohio	108.72
Denver, Colo.	99.26	Newark, N. J.	106.48
Omaha, Nebr.	100.21	Cincinnati, Ohio	109.76
Reading, Pa.	69.70	Minneapolis, Minn.	95.31
		Jersey City, N. J.	86.52
		Rochester, N. Y.	112.90
		Providence, R. I.	80.43
		Grand Rapids, Mich.	114.70
		Paterson, N. J.	86.76
Average	**$87.70**		**$100.62**
Cities 30,000 to 100,000 in population		Cities 30,000 to 100,000 in population	
Harrisburg, Pa.	$86.45	Schenectady, N. Y.	$98.61
Terre Haute, Ind.	100.15	Elmira, N. Y.	97.22
Altoona, Pa.	70.37	Kenosha, Wis.	102.43
Lincoln, Nebr.	93.86		
Decatur, Ill.	72.60		
Jamestown, N. Y.	89.15		
Aurora, Ill.	90.46		
Battle Creek, Mich.	96.29		
E. Chicago, Ind.	89.01		
Hazleton, Pa.	64.17		
Average	**$85.25**		**$99.42**
Cities 10,000 to 30,000 in population		Cities 10,000 to 30,000 in population	
Fort Smith, Ark.	$65.10	Plainfield, N. J.	$106.62
Lebanon, Pa.	65.74	Warren, Ohio	109.63
Great Falls, Mont.	79.58	Gardner, Mass.	62.63
Ottumwa, Iowa	67.89	Millville, N. J.	62.50
Beloit, Wis.	79.35	Clinton, Mass.	85.64
Olean, N. Y.	78.33	Englewood, N. J.	130.40
Mason City, Iowa	88.65		
Appleton, Wis.	90.66		
Ann Arbor, Mich.	129.19		
Dunkirk, N. Y.	89.13		
Pittsburg, Kans.	62.58		
Owensboro, Ky.	49.21		
Walla Walla, Wash.	79.87		
Salina, Kans.	89.09		
Hornell, N. Y.	95.97		
Granite City, Ill.	62.31		
Grand Forks, N. D.	90.46		
Saratoga Springs, N. Y.	85.82		
Atchison, Kans.	80.00		
Sault Ste. Marie, Mich.	97.76		
Hastings, Nebr.	77.66		
Carlisle, Pa.	59.90		
Cape Girardeau, Mo.	57.78		
Carthage, Mo.	56.23		
Average	**$78.26**		**$92.90**

The cities listed in this table are taken from those listed in the tables on page 37 and following. Frasier's table in The Control of City School Finances, page 100 and following, which classifies 169 cities as to the fiscal independence or dependence of their boards of education was used in placing a city in the fiscally independent or dependent class. All cities listed in Frasier's table as definitely dependent or independent for which there were available 1923 figures as to school costs were included.

References on Fiscally Independent and Dependent School Boards

CUBBERLEY, ELLWOOD P. *Public Education in the United States.* Chapter XXV. Houghton Mifflin Co., Boston. 1919. 517 pp.

FRASIER, GEORGE W. *The Control of City School Finances.* Bruce Publishing Co., Milwaukee, Wis. 1922. 132 pp.

MCGAUGHY, J. R. *The Fiscal Administration of City School Systems.* The Macmillan Co., New York City. 1924.

MOORE, E. C. *How New York City Administers Its Schools.* World Book Co., Yonkers, N. Y. 1912.

STRAYER, GEORGE D., AND HAIG, ROBERT MURRAY. *The Financing of Education in New York State,* Chapter XIII. The Macmillan Co., New York City. 1923. 205 pp.

School Financial Accounting and Budgeting

There is need in most cities for a more careful budgeting and accounting of school funds. Many school systems at present do not prepare budget statements that accurately predict the needs of the school for each year. The methods used in accounting for school expenditures are often inadequate. Accounting systems differ to a degree that makes it practically impossible to obtain school cost data that are exactly comparable. It is time to recognize that the great school systems of today, spending millions of dollars annually, cannot be conducted on the same basis as the little one room school of a previous century.

Private business has long ago realized the value of scientific budgetary procedure and detailed and accurate cost accounting. Millions are spent in private industry for these purposes. School systems, however, too often cripple along using the hit and miss methods of yesterday.

A school system cannot be said to be well organized unless the superintendent's office is equipped to prepare regularly a scientific budget of financial needs and an accurate statement of the disposition of school funds under the accepted heads.

The references given below will be valuable to those interested in improving the efficiency of their budgetary and accounting procedure. It is unfortunate that no one source book exists at the present time that gives in detail the best practise on school budgeting and accounting for city school systems of varying sizes. The coöperation of such agencies as the National Education Association, the United States Bureau of Education and the National Association of Public School Business Officials in the preparation of such a publication is to be hoped for. Some of the best of the scattered pieces of work that have already been completed are listed below.

References on School Accounting and Budgeting

American School Board Journal, The Bruce Publishing Company, Milwaukee, Wis.
The following series of articles have appeared in this publication:

DICKEY, SAMUEL S. *Representation of a School Reporting System*, April 1923.
MOEHLMAN, ARTHUR B. *Revision of School Accounting Reports*, May 1922.
MOEHLMAN, ARTHUR B. *The City School Budget*, April 1923.
PEEL, ARTHUR J. *Simplified School Accounting*, in February, March, May, June, September, October and December 1923, and February 1924.
PRATT, ORVILLE C. *Recent Achievements in Budget Planning*, March 1924.
SCHOLZ, PAUL H. *The School Budget*, April 1923.

Budget Making and Cost Accounting, Editorial in Educational Review, Doubleday Page and Company, Garden City, New York, June 1923.

CASE, HIRAM C. *Handbook of Instruction for Recording Disbursements*, C. F. Williams & Son, Inc., Albany, N. Y., 1916, 25 pp., 50c.

CUBBERLEY, ELLWOOD P. *Public School Administration*, Houghton, Mifflin Co., Boston, Mass., 1916, 479 pp.
Chapter XXV discusses the importance of sound and uniform budgeting and accounting procedure.

NATIONAL ASSOCIATION OF PUBLIC SCHOOL BUSINESS OFFICIALS, *Proceedings of the Twelfth Annual Meeting, St. Louis, Mo., May, 1923.*
Contains a number of articles among which are the following:
Budget Making For the Town School District; A Scientific Budget For City School Districts; Procedure For Uniform Accounting; and Report of Committee on Per Capita Costs.

NATIONAL EDUCATION ASSOCIATION, Washington, D. C. *Final Report of the Committee on Uniform Records and Reports of the National Council*, 1912, 51 pp.
Much of the progress of recent years toward better and more uniform school accounting is based upon this report of eleven years ago.

NATIONAL EDUCATION ASSOCIATION. The Annual Volumes of the *Addresses and Proceedings* contain the following articles:

GRISWOLD, MARVIN E., Erie, Pa. *School Budgets and School Finance.* 1918, p. 367.

HARMAN, A. F., Montgomery, Ala. *Budget Making and Spending by the County.* 1923, p. 955.

MOEHLMAN, ARTHUR B., Detroit, Mich. *The City School Budget.* 1923, p. 949.

STOVER, JAMES, Buffalo, N. Y. *Uniformity in School Accounting.* 1918, p. 369.

WEET, HERBERT S., Rochester, N. Y. *What The Schools Do in Relation To What They Cost.* 1923, p. 944.

NEWLON, JESSE H. *Twentieth Annual Report of Superintendent of Schools,* Section One, 1922–23, Board of Education, Denver, Colorado, 88 pp.

Effectively analyses the factors resulting in increased school costs in Denver and the educational advances that have accompanied the increases.

OREM, NICHOLAS, *Your School Tax Dollar.* A Report and a Forecast, Prince George's County Schools, Maryland, 1923, 44 pp.

This mimeographed report is a good example of a clear presentation of facts in graphic and tabular form upon school costs in a county school system.

Preliminary Report of the Committee on Uniform Child Accounting and Unit Costs, Michigan State Teachers' Association, Lansing, Michigan, May, 1923, 35 pp.

The report deals with child accounting and is to be followed with one on Uniform Costs and Budgeting.

Report of Survey of Accounting and Business Systems of the School Districts in New Jersey, Department of Public Instruction, State of New Jersey, November, 1921, 45 pp.

A report of a survey in which all school districts were rated as to the efficiency of their records and accounting through the use of a rating scale.

STRAYER, GEO. D. AND HAIG, ROBERT MURRAY. *The Financing of Education in the State of New York.* The Macmillan Co., New York, 1923, 205 pp.

This is one of the volumes of the Educational Finance Inquiry Commission. Chapter IV contains an analysis of the current expenses of New York School districts; giving costs of various types of schools, different grades, subjects, etc. Chapter V similarly deals with Capital Outlay.

SWIFT, FLETCHER HARPER, *A Biennial Survey of Public School Finance in the United States, 1920-22,* Bulletin 1923, No. 47, United States Bureau of Education, 34 pp.

Good summary of some of the major considerations affecting school costs, Federal and State policies in school finance, new sources of revenue and existing tendencies.

TWENTE, JOHN W. *Budgetary Procedure For a Local School System,* Capital City Press, Montpelier, Vt., 1923, 184 pp.

UNITED STATES BUREAU OF EDUCATION, WASHINGTON, D. C., *Part II-Form for Reporting Fiscal Statistics.*

This is the form prepared through the cooperation of several national organizations and is now used by the Bureau in collecting fiscal school statistics. Contains an explanation of the principal items and headings of the detailed segregation of school statistics for which it provides.

Recent Studies on Teachers' Salaries

NATIONAL EDUCATION ASSOCIATION. *Teachers' Salaries and Salary Trends in 1923.* 116 p. Detailed Bibliography on Salaries on p. 115.

RESEARCH DIVISION, NATIONAL EDUCATION ASSOCIATION. *Better Salaries Better Citizens.* Journal of the National Education Association, May, 1923, pp. 206-7.

U. S. BUREAU OF EDUCATION. *Salaries of Elementary, Junior High and High School Teachers in Certain Cities.* City School Leaflet No. 15, January, 1924. Gives minimum and maximum for individual cities.

REPORT OF THE COMMITTEE ON SALARIES OF THE MICHIGAN STATE TEACHERS ASSOCIATION, Lansing, Michigan, January, 1924. 67 p.

RESEARCH BULLETIN OF WISCONSIN TEACHERS' ASSOCIATION, Vol. 1, No. 1, January, 1924. *Teachers' Salaries in Wisconsin.* 38 p.

Facts on City School Finance in 1923

In this section figures are given as to city school expenditures, revenues, property valuations and tax rates, and outstanding bonded indebtedness for the fiscal year ended in 1923. Reports from cities for a fiscal year other than the one ending during the calendar year 1923 were not included in the tabulations.

Method of Collecting Data

The form used in collecting the data is reproduced on pages 61 to 63. One of these blanks was sent to the office of each city superintendent listed in the Educational Directory of the Bureau of Education. In all approximately 2500 blanks were sent out.

Replies were received from 641 cities. The blanks from all cities replying were not used. Some arrived too late; some were incompletely or inaccurately filled out. Some reported in round numbers what were obviously off-hand estimates. Such replies were not used. Only those replies were used that were fairly complete and indicated that they were based on a reasonably adequate system of school accounting. A total of 411 replies were used, distributed in population groups as follows:

44 from cities over 100,000 in population.
73 from cities from 30,000 to 100,000 in population.
126 from cities from 10,000 to 30,000 in population.
97 from cities from 5,000 to 10,000 in population.
71 from cities from 2,500 to 5,000 in population.

Some cities reported data for one section of the inquiry, for example, that on expenditures, and omitted it in another, for example, that on revenues. The number of cities included in the tabulations covering any particular section of the inquiry blanks is, therefore, something less than that given above.

TABLE 19.—SUMMARY OF CITY SCHOOL EXPENDITURES AND PER PUPIL COSTS (TOTALS AND AVERAGES)

Fiscal Year Ended in 1923

City Groups	Total average daily attendance	Total expenditure for current expense	Total expenditure for debt service	Total expenditure for capital outlay	Total expenditure for all purposes	Average expenditure per pupil in average daily attendance for			
						Current expense	Debt service	Capital outlay	All purposes
1	2	3	4	5	6	7	8	9	10
43 cities over 100,000 in population	2,158,937	$198,495,224.24	$31,406,636.25	$56,488,636.46	$286,390,496.95	$91.94	$14.55	$26.16	$132.65
73 cities 30,000 to 100,000 in population	606,479	54,432,573.54	9,162,648.31	23,449,203.19	87,044,425.04	89.75	15.11	38.67	143.53
124 cities 10,000 to 30,000 in population	360,611	28,116,159.95	5,593,679.29	9,104,745.58	42,814,584.82	77.97	15.51	25.25	118.73
94 cities 5,000 to 10,000 in population	131,338	10,086,333.58	1,865,583.23	2,951,846.95	14,903,763.76	76.80	14.20	22.48	113.48
69 cities under 5,000 in population	61,032	4,570,214.71	725,716.43	1,228,579.68	6,524,510.82	74.88	11.89	20.13	106.90

This table summarizes data given in detail for individual cities in subsequent tables in this section. See totals and averages at foot of each table.

TABLE 20.—SUMMARY OF CITY SCHOOL EXPENDITURES AND PER PUPIL COSTS (MEDIANS)
Fiscal Year Ended in 1923

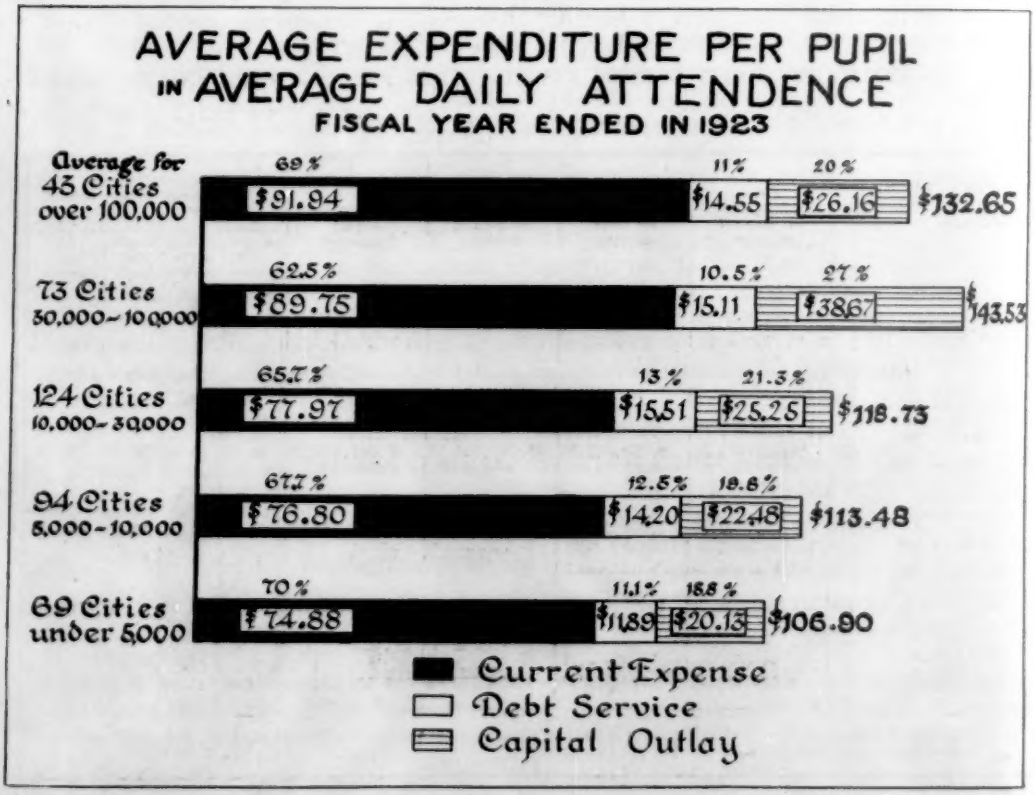
City Groups	Median average daily attendance	Median amount expended for current expense	Median amount expended for debt service	Median amount expended for capital outlay	Median amount expended for all school expenditures	Median expenditures per pupil in average daily attendance for			
						Current expense	Debt service	Capital outlay	All purposes
1	2	3	4	5	6	7	8	9	10
43 cities over 100,000 in population	31,578	$2,330,134.62	$495,591.40	$753,325.81	$3,750,503.70	$90.59	$13.92	$27.79	$130.94
73 cities 30,000 to 100,000 in population	7,533	645,591.19	103,858.96	212,573.58	1,097,515.88	86.60	14.01	29.30	143.53
124 cities 10,000 to 30,000 in population	2,718	194,422.20	35,721.77	20,744.46	279,437.39	77.61	12.18	7.18	102.23
94 cities 5,000 to 10,000 in population	1,323	99,307.54	15,871.25	5,294.65	137,654.07	78.33	11.17	4.40	97.57
69 cities under 5,000 in population	809	63,020.81	8,239.12	1,970.30	81,071.81	76.32	9.99	2.39	91.55

This table summarizes data given in detail for individual cities in subsequent tables in this section. See medians at foot o each table.

The medians given in this table are better indications of the typical yearly and per pupil expenditure for such items as capital outlay than are the averages of Table 19. The averages for some items such as capital outlay are considerably raised by the large expenditures made by a few cities in the midst of an active building program. The median for any item is but slightly influenced by unusual amounts spent by a few exceptional cities.

The medians given may be interpreted as follows: Of 43 cities 100,000 and over in population, fifty per cent have an average daily attendance that is equal to or more than 31,578, and fifty per cent have an average daily attendance that is equal to or less than 31,578, (column 2); half the cities over 100,000 in population expend for capital outlay per pupil in average daily attendance an amount that equals or exceeds $27.79, while half the cities of this size spend an amount equal to or less than $27.79 (column 9). The other medians should be similarly interpreted.

CHART IX



Whether the cities from which replies were used may be accepted as representative for all cities in the country cannot be determined. There is, however, a reasonable number from each population group.

Caution Needed in Using Results

Every possible precaution has been taken to keep the figures in the tables comparable. There is as yet insufficient uniformity in school accounting procedure, however, to make possible complete comparability. *An unqualified comparison of the financial situation in individual city school systems cannot be made on the basis of the figures given in this report.* The error involved in comparing any division of school expense with the same division in another city is especially large unless exactly the same accounting procedure is used. Exactly the same accounting procedure is used in no two cities.

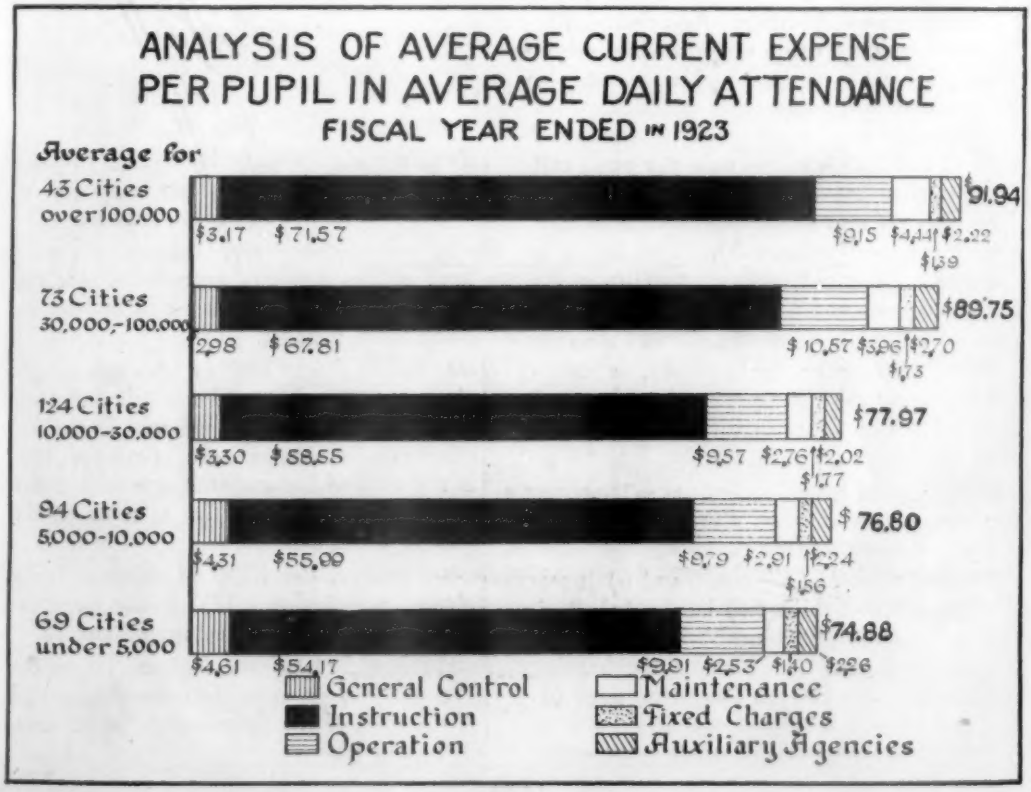
These statements are equally applicable to practically all current statements on school finance. At present it is practically impossible to make current financial statements of city school systems entirely comparable. To do so requires field work, a large amount of correspondence, and a consumption of time that makes the results of historical rather than of current worth.

The expenditures for debt service are probably the least comparable. In some cities all school debt service is cared for through the municipal government. These cities in making statements of school expenditures often omit the amount expended for school debt service. This does not mean, however, that no expenditures are being made in these cities for the retirement of school bonds, etc.

In some cases debt service is partly financed by the municipal government and partly by the school board. In short the division of functions between the municipal government and the school board differs with different cities. This is mentioned as one further illustration of the factors that complicate any attempt to compare school and municipal expenditures of different cities.

There is at the present great need for an agency that might exercise a strong in-

CHART IX



fluence in bringing about a general adoption of standardized methods of school accounting.

City School Expenditures and Per Pupil Costs in 1923

City School expenditures and per pupil costs in 1923 are summarized in Tables 19 and 20. The average expenditure for current expenses varies from $91.94 in cities over 100,000 in population to $74.88 in cities from 2500 to 5000 in population. The average city school expenditure per pupil for all purposes varies from $143.53 to $106.90.

Chart IX is based upon the figures given in Table 19. Chart X is based upon the summaries given at the foot of Tables 21 to 25.

The headings of Tables 21 to 25 may be briefly explained as follows:

Average daily attendance (column 2), is "total average daily attendance for the school year 1922-23."

Current Expense-Expenditure (column 3), is the total of the amounts expended under the following heads: General Control, Instruction, Operation, Maintenance, Fixed Charges, and Auxiliary Agencies. The actual amounts spent under each of these items are not given in the tables, but may be calculated by finding what percentage each of the per pupil costs given in columns 5 to 13 inclusive is of the total per pupil cost for current expense (column 4), and taking this per cent of the expenditure for current expense (column 3). The figure in column 3 does not include expenditures for Debt Service and Capital Outlay.

Current Expense—Per Pupil in Average Daily Attendance (column 4), is calculated using the figures given in columns 2 and 3. The figure in column 4 is a total of the figures given in columns 5 to 13 inclusive.

Current Expenses Per Pupil in Average Daily Attendance for:

General Control (columns 5 and 6) is segregated under the two heads: (a) Business Control (column 5) which includes the first four items under the heading General Control on the form, page 61, and (b) Educational Control (column 6) which includes all other items under the heading General Control on the inquiry form. Adding together the per pupil costs under Business and Educational Control (columns 5 and 6) gives the per pupil cost for General Control.

Instruction (columns 7, 8, and 9) is segregated under the three heads: (a) Supervision (column 7) which includes the first seven items under the heading, Instructional Service on the form, page 61, (b) Teachers' Salaries (column 8), which includes only the item Salaries of Teachers under the heading Instructional Service on the inquiry form, and (c) Other Instruction Items (column 9), which includes the last four items under the heading Instructional Service on the inquiry form. Adding together the per pupil costs under Supervision, Teachers' Salaries and Other Instructional Items (columns 7, 8, and 9) gives the total per pupil costs for Instructional Service.

Operation, (column 10), includes all items under Operation of School Plant as given on the inquiry form, page 61.

Maintenance, (column 11), includes all items under Maintenance of Plant as given on the inquiry form, page 61.

Fixed Charges, (column 12) includes all items under Fixed Charges as given on the inquiry form, page 61.

Auxiliary Agencies, (column 13), includes all items under Auxiliary Agencies as given on the inquiry form, page 61.

Debt Service-Expenditure, (column 14), is the total of the amounts expended under the heading Debt Service as given on the inquiry form, page 61.

Debt Service-Per Pupil in Average Daily Attendance, (column 15), is calculated using the figures given in columns 2 and 14.

Capital Outlay-Expenditure, (column 16), is the total of the amounts expended under the heading Capital Outlay as given on the inquiry form, page 61.

Capital Outlay, Per Pupil in Average Daily Attendance, (column 17), is calculated using the figures given in columns 2 and 16.

Total School Expenditure, (column 18), is the Grand Total given on the inquiry form and is the total of the figures given in columns 3, 14 and 16.

TABLE 21.—CITY SCHOOL EXPENDITURES AND COSTS PER PUPIL IN AVERAGE DAILY ATTENDANCE
Fiscal Year Ended In 1923
43 Cities Over 100,000—Arranged In Order Of Population 1920 Census

City	Average daily attendance	Current expense		Current expense per pupil in average daily attendance for—									Debt service		Capital outlay		Total school expenditure
				General control		Instruction											
		Expenditure	Per pupil in average daily attendance	Business	Educational	Supervision	Teachers salaries	Other instruction items	Operation	Maintenance	Fixed charges	Auxiliary agencies	Expenditure	Per pupil in average daily attendance	Expenditure	Per pupil in average daily attendance	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Chicago, Ill.	357,238	$35,114,356.61	$98.29	$2.18	$2.08	$4.63	$61.30	$5.37	$11.07	$8.54	$0.12	$3.00	$740.821.57	$2.08	$6,124,104.48	$17.14	$41,979,282.66
Philadelphia, Pa.	223,128	18,750,074.09	84.03	1.32	1.34	5.58	60.13	2.66	5.28	3.49	2.48	1.75	2,115,031.29	9.48	3,683,011.49	16.51	24,548,116.87
Detroit, Mich.	131,150	13,715,720.62	104.58	1.29	1.84	13.25	70.11	2.97	11.62	2.16	0.51	0.83	.....	.....	6,456,815.49	49.23	20,172,536.11
Cleveland, Ohio.	122,199	13,284,989.83	108.72	2.79	2.88	6.55	70.19	2.48	11.83	4.15	4.61	3.24	2,981,759.71	24.40	5,689,118.96	46.56	21,955,868.50
St. Louis, Mo.	87,607	8,115,727.00	92.64	1.75	1.55	6.77	61.75	3.57	9.10	5.86	0.07	2.22	270,000.00	3.08	1,313,434.00	14.99	9,699,161.00
Pittsburgh, Pa.	90,895	8,474,749.20	93.24	2.43	1.55	7.90	59.56	3.14	10.13	4.68	2.84	1.01	5,086,509.96	55.96	2,693,966.90	29.64	16,255,226.06
SanFranc'co, Cal.	56,197	5,056,349.72	89.98	1.08	0.84	5.75	66.84	2.10	6.48	4.77	0.37	1.75	820,612.50	14.60	1,562,016.19	27.79	7,438,978.41
Washington, D.C.	58,771	5,664,402.95	96.38	0.72	0.78	5.13	69.85	3.23	9.48	4.50	0.55	2.14	.....	.....	2,707,894.43	46.08	8,372,297.38
Newark, N. J.	65,704	6,996,103.50	106.48	0.39	3.62	8.77	76.35	4.31	8.10	2.65	0.18	2.11	.....	.....	1,122,320.76	17.08	8,118,424.26
Cincinnati, Ohio.	45,272	4,969,331.74	109.76	1.86	1.89	6.56	71.26	2.97	14.12	4.11	5.63	1.36	676,212.39	14.94	647,710.53	14.31	6,293,254.66
New Orleans, La.	46,643	3,576,046.89	76.67	0.54	1.11	4.91	52.17	1.30	5.38	7.52	2.87	0.87	2,490,247.82	53.39	625,284.75	13.40	6,691,579.46
Min'apolis, Minn.	61,865	5,896,630.06	95.31	1.27	1.63	5.63	62.45	4.30	12.45	4.65	0.56	2.37	970,947.58	15.70	2,861,964.01	46.26	9,729,541.65
Indianapolis, Ind.	41,328	4,595,392.89	111.19	2.78	1.26	8.03	71.74	3.68	11.24	4.05	0.66	7.75	1,069,607.41	25.88	354,780.44	8.59	6,019,780.74
Jersey City, N. J.	39,367	3,406,014.87	86.52	0.63	1.97	5.03	57.90	3.15	10.75	4.12	0.67	2.30	2,705,369.11	68.72	2,286,361.42	58.08	8,397,745.40
Rochester, N. Y.	43,151	4,871,744.95	112.90	1.72	1.19	11.16	74.32	3.37	12.55	3.12	1.18	4.29	2,174,452.86	50.39	2,953,802.30	68.45	10,000,000.11
Denver, Colo.	39,303	3,901,174.10	99.26	2.25	2.01	7.30	68.54	2.88	6.61	3.03	1.62	5.02	165,736.69	4.22	1,241,399.80	31.59	5,308,310.59
Providence, R. I.	35,362	2,844,039.50	80.43	0.69	1.14	4.14	54.04	4.42	9.00	4.44	0.10	2.46	240,250.00	6.79	740,058.04	20.93	3,824,347.54
Louisville, Ky.	31,847	2,104,605.13	66.08	1.91	1.29	5.23	45.77	1.87	6.91	2.18	0.39	0.53	592,202.80	18.60	103,809.30	3.26	2,800,617.23
St. Paul, Minn.	33,700	2,653,506.52	78.74	0.74	1.38	5.67	52.67	1.73	10.05	4.92	0.02	1.56	.....	.....	1,059,924.19	31.45	3,713,430.71
Oakland, Calif.	35,286	3,604,849.11	102.16	1.21	2.06	7.66	75.90	2.67	6.66	2.79	0.61	2.60	10,049.79	0.29	135,645.46	3.84	3,750,544.36
Akron, Ohio.	28,569	2,587,933.69	90.59	0.59	1.55	5.19	58.63	5.18	9.79	2.72	5.74	1.20	739,045.44	25.87	423,524.57	14.82	3,750,503.70
Atlanta, Ga.	44,934	1,825,449.67	40.63	0.67[1]	.....	.....	32.80[2]	1.44	3.98	1.07	0.67	0	.....	.....	169,272.61	3.77	1,994,722.28
Omaha, Nebr.	30,706	3,077,243.52	100.21	2.80	1.30	6.45	68.13	3.06	10.31	3.70	2.29	2.17	653,954.40	21.30	52,456.33	1.71	3,783,654.25
Worcester, Mass.	30,663	2,330,134.62	75.99	0.71	1.17	.....	59.55[2]	1.88	9.05	2.45	.....	1.18	212,933.00	6.94	133,168.70	4.34	2,676,236.32
Birmingham, Ala.	31,578	1,563,462.37	49.51	0.59	0.97	4.03	34.88	0.76	3.82	3.22	0.90	0.34	151,205.56	4.79	12,415.90	0.39	1,727,083.83
San Antonio, Tex.	20,960	1,137,724.88	54.28	0.81	1.05	4.22	40.07	0.78	3.95	2.58	0.30	0.52	1,023,405.60	48.83	583,314.91	27.83	2,744,445.39
Dallas, Tex.	27,689	2,252,799.69	81.36	1.06	1.05	6.49	54.68	1.46	5.62	.....	0.73	10.27	8,782.81	0.32[3]	832,058.63	30.05	3,093,641.13
Dayton, Ohio.	22,258	1,970,271.97	88.52	0.62	1.07	5.32	55.67	7.54	7.25	6.22	3.07	1.76	226,196.50	10.16	1,277,415.28	57.39	3,473,883.75
Bridgeport, Conn.	22,628	1,746,742.59	77.19	0.85	0.90	7.41	51.33	3.42	7.76	3.53	0.39	1.60	161,955.62	7,16	753,325.81	33.29	2,662,024.02
G'd Rapids, Mich.	19,340	2,218,427.09	114.70	1.47	2.25	9.06	78.88	3.22	13.30	3.67	0.99	1.86	226,239.25	11.70	1,293,046.71	66.86	3,737,713.05
Youngsto'n, Ohio.	22,966	2,041,905.82	88.91	0.63	1.23	5.26	62.01	2.85	10.45	1.04	4.40	1.04	1,868,091.79	81.34	851,111.32	37.06	4,761,108.93
Paterson, N. J.	21,132	1,833,422.22	86.76	0.97	1.43	7.05	61.66	3.42	8.76	1 24	0.78	1.45	324,029.00	15.33	783,176.45	37.06	2,940,627.67
Des Moines, Iowa	21,769	2,270,879.80	104.31	2.12	2.15	9.81	64.41	5.11	10.90	5.31	3.32	1.18	253,983.41	11.67	1,395,391.53	64.10	3,920,254.74
New B'df'd, Mass.	15,772	1,517,203.73	96.20	0.18	2.13	1.70	70.72	5.04	9.98	3.31	.....	3.14	398,980.00	25.30	50,059.44	3.17	1,966,243.17
Trenton, N. J.	15,381	1,578,238.87	102.61	2.15	2.67	8.83	68.86	5.09	8.53	3.61	0.75	2.12	119,790.71	7.79	882,122.70	57.35	2,580,152.28
Nashville, Tenn.	18,009	646,513.65	35.90	0	1.07	3.47	23.98	1.83	3.20	1.81	0.31	0.23	0	0	20,725.49	1.15	667,239.14
Salt Lake City, U.	24,217	1,811,837.59	74.82	0.75	1.64	5.67	50.94	4.57	7.11	2.96	0.95	0.23	852,333.02	35.20	559,028.39	23.08	3,223,199.00
Camden, N. J.	16,174	1,484,481.71	91.78	0.94	1.01	7.37	60.71	7.26	9.51	2.88	1.06	1.04	213,966.40	13.23	475,277.45	29.39	2,173,725.56
Norfolk, Va.	18,935	1,263,911.78	66.75	0.68	1.03	4.61	46.46	3.05	6.71	2.54	1.57	0.10	16,391.58	0.87	632,296.49	33.39	1,912,599.85
Albany, N. Y.	11,198	1,230,532.78	109.89	0.56	1.37	10.46	70.36	3.90	13.18	1.62	3.67	4.77	.....	.....	15,317.32	1.37	1,245,850.10

TABLE 21.—CITY SCHOOL EXPENDITURES AND COST PER PUPIL IN AVERAGE DAILY ATTENDANCE (Continued)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Cambridge, Mass.	14,856	1,317,525.03	88.69	0.99	1.90	.....	68.30[2]	4.18	8.66	2.73	.....	1.93	.....	.....	18,000.00	1.21	1,335,525.03
Reading, Pa.	14,952	1,042,150.67	69.70	1.68	1.98	4.06	42.91	3.94	7.88	4.22	1.54	1.49	104,984.05	7.02	649,491.26	43.44	1,796,625.98
Yonkers, N. Y.	18,238	2,150,621.22	117.92	0.94	1.35	13.37	79.77	4.60	8.70	3.54	3.60	2.05	740,556.63	40.61	263,216.23	14.43	3,154,394.08
Total and Averages	**2,158,937**	**$198,495,224.24**	**$91.94**	**$1.50**	**$1.67**	**$6.28**	**$61.82**	**$3.47**	**$9.15**	**$4.44**	**$1.39**	**$2.22**	**$31,406,636.25**	**$14.55**	**$56,488,636.46**	**$26.16**	**$286,390,496.95**
Median	**31,578**	**2,330,134.62**	**90.59**	**0.97**	**1.38**	**6.10**	**61.66**	**3.22**	**9.00**	**3.51**	**0.84**	**1.75**	**495,591.40**	**13.92**	**753,325.81**	**27.79**	**3,750,503.70**

[1] Includes educational control. [2] Includes supervision. [3] Part of debt service cared for in the Municipal Budget.

TABLE 22.—CITY SCHOOL EXPENDITURES AND COSTS PER PUPIL IN AVERAGE DAILY ATTENDANCE

Fiscal Year Ended In 1923

73 Cities 30,000 to 100,000—Arranged In Order Of Population 1920 Census

City	Average daily attendance	Current expense		Current expense per pupil in average daily attendance for									Debt service		Capital outlay		Total school expenditure
				General control		Instruction			Operation	Maintenance	Fixed charges	Auxiliary agencies					
		Expenditure	Per pupil in average daily attendance	Business	Educational	Supervision	Teachers salaries	Other instruction items					Expenditure	Per pupil in average daily attendance	Expenditure	Per pupil in average daily attendance	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Duluth, Minn.	16,627	$1,656,862.15	$99.65	$1.22	$1.67	$7.35	$61.66	$3.63	$14.86	$3.77	$2.68	$2.81	$388,265.76	$23.35	$688,101.81	$41.38	$2,733,229.72
Erie, Pa.	13,396	1,433,072.60	106.98	1.74	1.91	7.06	65.06	5.14	11.23	2.88	2.70	9.26	277,735.92	20.73	279,110.88	20.84	1,989,919.40
Somerville, Mass.	13,276	998,927.16	75.25	0.09	1.23	4.81	50.73	2.72	11.27	3.50	0.18	0.72	.....	.....	588,301.51	44.31	1,587,228.67
Schenectady, N. Y.	14,598	1,439,443.79	98.61	0.75	1.49	7.27	64.10	3.46	11.97	2.83	3.95	2.79	390,668.32	26.76	64,870.22	4.44	1,894,982.33
Fort Wayne, Ind.	10,243	1,226,316.00	119.72	0.01	3.03	9.25	76.97	1.34	19.74	6.91	0.77	1.70	159,165.00	15.54	686,103.00	66.98	2,071,584.00
St. Joseph, Mo.	11,119	969,723.65	87.21	1.87	1.20	9.12	55.90	2.35	10.72	4.15	0.82	1.08	129,640.88	11.66	6,628.00	0.60	1,105,992.53
El Paso, Texas	13,237	941,990.19	71.16	1.13	1.03	5.41	53.33	1.56	5.46	2.24	0.40	0.60	26,701.86	2.02	199,638.56	15.08	1,168,330.61
Harrisburg, Pa.	11,942	1,032,376.77	86.45	1.86	1.39	5.52	55.17	4.60	9.69	3.26	1.94	3.02	273,715.14	22.92	235,526.87	19.72	1,541,618.78
Wilkes-Barre, Pa.	12,517	874,294.62	69.85	0.53	1.98	5.41	44.91	3.23	6.91	1.85	3.44	1.59	82,255.45	6.57	374,204.92	29.90	1,330,754.99
Allentown, Pa.	11,832	854,332.14	72.20	1.85	1.17	3.30	44.39	5.06	8.42	1.10	2.62	4.29	376,357.46	31.81	481,184.00	40.67	1,711,873.60
Wichita, Kans.	13,074	1,166,419.66	89.22	1.67	0.93	7.07	58.65	2.98	6.94	7.38	2.19	1.41	237,848.02	18.19	673,615.51	51.52	2,077,883.19
Tulsa, Okla.	12,181	1,485,704.72	121.97	1.83	1.69	10.61	81.89	2.46	10.59	8.28	3.90	0.72	186,714.47	15.33	89,787.49	7.37	1,762,206.68
Sioux City, Iowa	11,436	1,194,128.47	104.42	1.11	1.57	9.07	68.47	4.02	11.31	3.68	2.24	2.95	209,180.25	18.29	70,970.25	6.21	1,474,278.97
South Bend, Ind.	11,961	1,155,870.46	96.64	1.19	2.38	5.70	60.18	2.45	12.30	4.58	0.73	7.13	816,133.92	68.23	354,727.73	29.66	2,326,732.11
Portland, Maine	9,984	827,538.57	82.89	0.39	1.32	.....	60.53[1]	3.33	11.46	4.39	0.32	1.15	.....	.....	438,102.51	43.88	1,265,641.08
Johnstown, Pa.	11,112	928,866.43	83.59	1.73	1.36	5.46	56.15	3.12	9.20	1.42	3.87	1.28	194,716.05	17.52	452,407.65	40.72	1,575,990.13
Binghamton, N. Y.	9,988	933,477.60	93.46	0.35	1.48	7.68	64.45	1.94	10.88	0.89	2.46	3.33	.....	.....	164,038.28	16.42	1,097,515.88
Brockton, Mass.	10,861	880,967.84	81.11	0.02	1.27	.....	55.62[1]	4.43	15.72	3.15	.....	0.90	.....	.....	.....	.....	880,967.84
Terre Haute, Ind.	10,423	1,043,855.33	100.15	0.24	1.86	4.97	62.68	0	12.32	6.32	7.54	4.22	155,380.00	14.91	321,799.58	30.87	1,521,034.91
Rockford, Ill.	9,728	985,053.96	101.26	0.98	1.98	6.84	65.33	4.68	11.84	6.93	0.66	2.02	601,855.85	61.87	408,811.23	42.02	1,995,721.04
Altoona, Pa.	9,802	689,761.29	70.37	1.27	4.02	3.63	42.53	2.74	8.00	3.67	2.46	2.05	108,481.85	11.07	853,346.62	87.06	1,651,589.76
Lansing, Mich.	10,758	825,311.02	76.72	0.93	1.42	4.41	49.77	2.36	9.75	1.98	2.53	3.57	230,104.09	21.39	287,366.46	26.71	1,342,781.57
Berkeley, Calif.	10,095	1,191,333.20	118.01	2.16	3.07	10.45	81.41	5.37	9.80	3.26	0.27	2.22	246,670.44	24.43	392,952.01	38.93	1,830,955.65
Long Beach, Calif.	13,935	1,448,237.00	103.93	0.94	1.34	6.67	69.80	4.65	11.27	2.83	3.76	2.67	.....	.....	1,675,369.00	120.23	3,123,606.00
Gary, Ind.	9,469	858,500.35	90.66	2.95	1.80	8.03	59.37	1.99	8.21	4.90	1.24	2.17	101,999.90	10.77	560,140.73	59.16	1,520,640.98

TABLE 22.—CITY SCHOOL EXPENDITURES AND COSTS PER PUPIL IN AVERAGE DAILY ATTENDANCE (Continued)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Lincoln, Nebr.	10,812	1,014,787.37	93.86	2.23	2.69	7.30	56.96	2.55	10.56	7.61	1.14	2.82	93,454.51	8.64	984,129.11	91.02	2,092,370.99
Portsmouth, Va.	8,094	361,345.31	44.65	0.46	0.73	3.91	33.43	0.78	3.61	0.69	0.45	0.59	30.00	.....	156,788.18	19.37	518,163.49
Niagara Falls, N. Y.	8,389	824,008.09	98.22	0.94	1.69	8.05	62.53	3.85	11.67	2.73	3.42	3.34	.....	.....	1,325,184.57	157.97	2,149,192.66
East Orange, N. J.	7,459	858,594.93	115.11	1.47	2.58	7.98	80.97	4.36	11.65	2.75	0.32	3.03	.....	.....	273,186.21	36.62	1,131,781.14
Bethlehem, Pa.	8,874	649,853.50	73.23	1.61	1.34	3.90	41.79	4.87	12.91	2.30	2.25	2.26	264,340.84	29.79	197,738.29	22.28	1,111,932.63
Huntington, W. Va.	9,327	820,753.68	88.00	1.22	1.46	8.44	63.01	0.92	9.05	2.06	0	1.84	32,747.38	3.51	320,495.44	34.36	1,173,996.50
Hamtramck, Mich.	7,015	493,176.69	70.30	1.84	1.66	4.76	40.70	3.80	11.02	3.74	1.18	1.60	107,537.50	15.33	872,907.03	124.44	1,473,621.22
Kalamazoo, Mich.	8,014	833,668.82	104.03	2.16	2.60	7.04	64.35	3.65	13.00	2.38	1.84	7.01	503,671.81	62.85	578,054.54	72.13	1,915,395.17
Winston-Salem, N.C.	7,729	392,753.00	50.81	0	1.51	4.46	37.05	0	5.60	0.96	0.39	0.84	104,335.00	13.50	976,000.00	126.28	1,473,088.00
Jackson, Mich.	7,346	598,503.62	81.47	1.13	2.16	3.51	54.46	0.75	12.70	5.05	0.27	1.44	78,967.00	10.75	25,754.49	3.51	703,225.11
McKeesport, Pa.	8,241	631,360.58	76.61	2.40	1.50	5.32	46.18	5.82	8.02	3.55	2.62	1.20	120,337.51	14.61	223,509.29	27.12	975,207.38
Highland Pk, Mich.	7,130	1,060,764.48	148.78	3.06	4.19	6.00	95.61	5.67	21.89	3.11	0.96	8.29	129,255.00	18.13	23,334.68	3.27	1,213,354.16
Elmira, N. Y.	5,620	546,369.55	97.22	0.50	2.07	8.37	65.89	2.24	9.39	2.73	3.29	2.74	24,135.00	4.30	317,602.37	56.51	888,106.92
Pasadena, Calif.	10,171	1,712,727.45	168.39	3.29	1.45	6.57	93.57	19.78	13.51	26.54	1.17	2.51	3,639,79	0.36	1,037,147.39	101.97	2,753,514.63
Cicero, Ill.	7,085	395,113.97	55.77	0.89	1.99	5.44	32.31	2.40	8.74	2.99	0.24	0.77	57,422.83	8.10	114,284.63	16.13	566,821.43
Decatur, Ill.	7,415	538,324.99	72.60	1.23	1.49	7.37	47.13	1.63	9.95	1.76	1.01	1.03	68,364.88	9.22	38,781.69	5.23	645,471.56
Chelsea, Mass.	7,533	562,248.22	74.64	0.03	1.31	4.64	48.65	3.79	8.78	3.82	0.64	2.98	57,270.00	7.60	3,300.00	0.44	622,818.22
Mount Vernon, N.Y.	8,222	946,949.98	115.17	1.49	1.37	8.40	76.70	4.24	10.24	3.22	1.26	8.25	104,348.50	12.69	127,064.10	15.46	1,178,362.58
Pittsfield, Mass.	7,309	580,393.11	79.41	0.01	1.76	5.72	49.37	4.45	12.11	2.71	0.81	2.47	23,221.25	3.18	70,537.93	9.65	674,152.29
Lima, Ohio	6,967	435,245.71	62.47	0.44	1.98	6.06	36.48	2.27	8.59	2.85	1.86	1.94	97,435.83	13.99	201,637.88	28.94	734,319.42
Kenosha, Wis.	6,266	641,798.33	102.43	2.12	3.09	8.03	67.28	2.81	13.02	1.62	1.26	3.20	.....	.....	109,627.25	17.49	751,425.58
Beaumont, Texas	5,678	329,970.48	58.12	0.09	2.63	8.29	34.76	2.47	4.28	3.02	.....	2.58	1,649.27	0.29	1,076,053.00	189.51	1,407,672.75
Wichita Falls, Tex.	5,312	338,603.14	63.74	2.35	1.38	6.83	42.65	1.84	5.33	1.32	1.43	0.61	156,129.55	29.39	530,330.87	99.84	1,025,063.56
West Hoboken, N. J.	5,611	476,721.72	84.96	1.27	1.44	9.87	55.10	3.76	7.91	3.59	0.27	1.75	37,375.00	6.66	43,434.86	7.74	557,531.58
Superior, Wis.	7,023	558,633.14	79.54	0.54	1.28	5.94	52.56	2.56	11.52	2.03	2.12	0.99	.....	.....	236,637.20	33.70	795,270.34
San Jose, Calif.	8,144	767,095.12	94.19	0	1.64	4.71	70.49	3.14	6.91	4.13	0.56	2.61	262,360.50	32.22	46,178.60	5.67	1,075,634.22
Jamestown, N. Y.	6,584	586,943.82	89.15	0.45	2.46	0.43	62.11	3.59	13.87	3.60	0.93	1.71	103,382.91	15.70	268,696.98	40.81	959,023.71
Joliet, Ill.	5,894	515,076.80	87.39	1.40	2.35	8.33	48.42	2.42	15.56	3.68	3.12	2.11	55,027.50	9.34	50,753.27	8.61	620,857.57
Brookline, Mass.	4,487	576,662.45	128.52	0	4.80	8.67	81.46	7.12	15.82	7.48	0.76	2.41	13,000.30	2.90	410,966.58	91.59	1,000,629.33
Muncie, Ind.	6,135	531,282.87	86.60	0.06	1.72	7.84	54.17	0	9.69	9.88	0.48	2.76	86,088.69	14.03	116,734.56	19.03	734,106.12
Aurora, Ill.	2,978	269,382.63	90.46	0.41	2.51	6.11	56.78	4.56	11.81	5.63	0.86	1.79	25,056.67	8.41	172,497.37	57.93	466,936.67
Chicopee, Mass.	5,544	366,478.98	66.10	0	2.38	5.34	40.81	3.78	8.31	3.38	0.87	1.23	55,067.30	9.93	35,357.46	6.38	456,903.74
New Rochelle, N. Y.	6,682	846,197.40	126.64	0.76	2.72	9.53	79.24	6.24	14.80	4.09	3.63	5.63	.....	.....	145,002.49	21.70	991,199.89
Williamsport, Pa.	5,665	435,729.01	76.92	1.82	1.73	3.43	48.61	3.95	9.39	4.46	1.93	1.60	114,466.99	20.20	9,132.77	1.61	559,328.77
Battle Creek, Mich.	5,993	577,092.06	96.29	1.50	2.07	7.25	60.80	3.77	11.91	1.99	1.33	5.67	60,651.50	10.12	194,276.61	32.42	832,020.17
E. Chicago, Ind.	5,216	464,304.25	89.01	0.65	2.16	7.52	54.35	4.63	12.87	3.05	1.37	2.41	65,363.50	12.53	51,776.60	9.93	581,444.35
Rock Island, Ill.	4,630	374,166.58	80.81	0.77	2.10	7.10	49.20	4.12	10.29	1.53	1.66	4.04	159,981.26	34.55	155,883.34	33.67	690,031.18
Pontiac, Mich.	5,647	644,776.34	114.18	1.44	2.06	5.52	75.15	2.69	13.49	5.82	0.81	7.20	432,832.56	76.65	31,792.92	5.63	1,109,401.82
Danville, Ill.	6,162	320,938.46	52.08	0.45	1.97	7.03	31.75	0.61	6.40	1.60	1.48	0.79	47,797.08	7.76	494,705.68	80.28	863,441.22
Norristown, Pa.	3,908	305,175.25	78.09	1.30	2.27	.....	52.44	4.25	8.97	4.99	2.35	1.52	73,982.00	18.93	10,272.81	2.63	389,430.06
Hazleton, Pa.	6,606	423,914.31	64.17	0.17	2.23	5.93	38.12	4.60	7.06	1.88	1.04	3.14	51,653.76	7.82	23,437.80	3.55	499,005.87
Watertown, N. Y.	5,419	393,540.82	72.62	0	1.96	5.89	42.32	1.89	9.12	3.70	1.99	5.75	71,480.76	13.19	267,810.73	49.42	732,832.31
Green Bay, Wis.	4,353	385,164.01	88.48	1.35	1.50	10.07	51.71	4.98	10.83	2.93	3.55	1.56	.....	.....	92,498.34	21.25	477,662.35
Petersburg, Va.	4,795	240,227.07	50.10	0.35	1.41	4.39	34.66	1.58	5.65	0.64	0.06	1.36	.....	.....	24,956.52	5.20	265,183.59
Sheboygan, Wis.	4,704	388,161.64	82.52	0	2.09	6.80	52.64	5.46	9.72	4.13	0.53	1.15	.....	.....	338,681.42	72.00	726,843.06
Waltham, Mass.	3,527	302,455.06	85.75	1.17	2.25	4.27	55.93	4.03	11.11	3.73	0.12	3.14	43,000.00	12.19	174,428.08	49.46	519,883.14
Muskogee, Okla.	5,101	427,182.59	83.75	0.63	2.00	6.70	56.93	2.61	8.41	3.28	2.03	1.16	76,838.46	15.06	10,041.20	1.97	514,062.25
Col. Springs, Colo.	6,069	645,591.19	106.37	1.64	2.57	12.56	68.68	4.29	8.25	5.64	0.91	1.83	105,357.49	17.36	112,695.24	18.57	863,643.92
Totals and averages	**606,479**	**$54,432,573.54**	**$89.75**	**$1.12**	**$1.86**	**$6.33**	**$57.97**	**$3.51**	**$10.57**	**$3.96**	**$1.73**	**$2.70**	**$9,162,648.31**	**$15.11**	**$23,449,203.19**	**$38.67**	**$87,044,425.04**
Median[1]	**7,533**	**645,591.19**	**86.60**	**1.11**	**1.80**	**6.75**	**55.90**	**3.46**	**10.56**	**3.26**	**1.26**	**2.17**	**103,858.96**	**14.01**	**212,573.58**	**29.30**	**1,097,515.88**

Figures in Table 22 for Pasadena should not be used; certain deductions that should have been made arrived too late to be used.

[1]Includes supervision.

TABLE 23.—CITY SCHOOL EXPENDITURES AND COSTS PER PUPIL IN AVERAGE DAILY ATTENDANCE
Fiscal Year Ended in 1923
124 Cities 10,000 to 30,000—Arranged in Order of Population 1920 Census

City	Average daily attendance	Current expense		Current expense per pupil in average daily attendance for									Debt service		Capital outlay		Total school expenditure
				General control		Instruction			Operation	Maintenance	Fixed charges	Auxiliary agencies					
		Expenditure	Per pupil in average daily attendance	Business	Education	Supervision	Teachers' salaries	Other instruction items					Expenditure	Per pupil in average daily attendance	Expenditure	Per pupil in average daily attendance	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Cranston, R. I.	5,123	$313,991.99	$61.29	$0.04	$1.76	$9.77	$35.92	$2.73	$8.00	$2.39	$0.01	$0.67	$635,983.53	$124.14	$179,171.16	$34.98	$1,129,146.68
Fort Smith, Ark.	5,815	378,563.54	65.10	0.57	1.28	7.26	46.12	2.26	4.33	1.12	1.74	0.42	142,445.60	24.50	.....	.....	521,009.14
Plainfield, N. J.	5,237	558,354.53	106.62	1.31	2.37	6.56	71.94	5.65	10.70	4.20	0.62	3.27	76,842.50	14.67	320,773.14	61.25	955,970.17
Everett, Wash.	5,248	435,927.33	83.07	0.81	1.34	5.61	57.13	3.93	8.91	3.29	0.35	1.70	40,802.06	7.77	20,744.46	3.95	497,473.85
Warren, Ohio	5,635	617,791.64	109.63	0.79	2.99	9.05	62.92	5.95	13.33	2.88	10.32	1.40	207,979.00	36.91	154,333.92	27.39	980,104.56
Richmond, Ind.	4,264	357,537.21	83.85	1.44	1.43	10.49	51.68	0.78	13.55	2.30	1.31	0.87	41,785.00	9.80	165,226.70	38.75	564,548.91
Rome, N. Y.	3,924	295,400.87	75.28	0.19	2.20	7.26	51.17	1.77	7.26	1.93	2.26	1.24	28,103.26	7.16	101,196.00	25.79	424,700.13
New London, Conn.	3,658	276,680.48	75.64	0.21	3.03	9.69	47.39	3.65	7.41	4.13	0.05	0.08	48,170.00	13.17	63,614.55	17.39	388,465.03
Lebanon, Pa.	3,653	240,141.02	65.74	1.34	1.93	3.55	42.57	3.36	8.26	2.27	1.31	1.15	17,115.56	4.69	60,656.63	16.60	317,913.21
Wilkinsburg, Pa.	3,910	404,031.36	103.33	1.93	4.81	6.59	66.36	6.79	12.35	1.60	1.36	1.54	170,750.75	43.67	120,537.21	30.83	695,319.32
Great Falls, Mont.	4,780	380,385.42	79.58	1.46	1.64	7.59	54.95	1.27	10.80	1.03	0.22	0.62	19,875.00	4.16	827.63	0.17	401,088.05
Galesburg, Ill.	3,947	297,764.98	75.44	0.23	2.10	3.25	51.09	1.36	12.97	1.40	1.98	1.06	.....	.....	100,464.30	25.45	398,229.28
Ottumwa, Iowa	4,940	335,382.00	67.89	0.55	1.68	8.08	40.72	2.80	8.03	1.92	2.91	1.20	93,013.02	18.83	426,575.69	86.35	854,970.71
Burlington, Vt.	2,490	187,164.97	75.17	0.50	2.28	9.11	47.03	2.23	11.40	1.39	0.35	0.88	0	0	8,649.80	3.47	195,814.77
Beverly, Mass.	4,365	369,222.59	84.59	0.83	1.54	10.11	54.14	3.65	10.21	1.99	0	2.12	.....	.....	88,933.13	20.37	458,155.72
N. Adams, Mass.	3,051	241,602.75	79.19	0.21	2.44	9.62	48.73	3.91	9.63	2.92	0.86	0.87	464,938.69	152.39	93,554.20	30.66	800,095.64
Gloversville, N.Y.	3,509	286,977.48	81.78	0.65	2.00	4.41	56.56	4.14	8.41	2.34	1.48	1.79	44,060.86	12.56	6,158.43	1.75	337,196.77
Pottsville, Pa.	3,241	172,184.16	53.13	2.05	1.51	1.10	31.97	4.33	7.08	1.40	0.62	3.07	29,223.32	9.01	8,677.47	2.68	210,084.95
Durham, N. C.	4,329	290,046.48	67.00	0.25	2.94	7.96	46.30	1.95	5.05	1.63	0.42	0.50	54,985.35	12.70	310,093.14	71.63	655,124.97
Logansport, Ind.	3,396	284,160.63	83.68	0.79	2.01	12.68	47.22	1.53	15.04	1.17	2.92	0.32	40,667.16	11.97	177,015.52	52.12	501,843.31
Beloit, Wis.	4,157	329,840.79	79.35	0.88	1.57	3.67	51.94	2.58	12.24	3.55	1.34	1.58	232,117.90	55.84	17,607.09	4.23	579,565.78
Oil City, Pa.	3,725	301,152.46	80.85	2.26	2.63	3.68	47.34	4.54	11.60	6.09	2.25	0.46	13,137.50	3.53	49,892.45	13.39	364,182.41
Sedalia, Mo.	3,991	193,566.59	48.50	0.25	1.80	4.47	32.35	0.73	5.84	1.66	0.51	0.89	56,466.09	14.15	32,799.04	8.22	282,831.72
White Plains, N. Y.	4,016	586,672.78	146.08	2.94	3.51	15.25	87.92	4.80	16.86	6.70	4.67	3.43	27,171.25	6.77	125,451.89	31.24	739,295.92
Eau Claire, Wis.	3,571	299,158.85	83.77	0.64	2.15	9.08	48.15	5.98	11.71	3.65	0.09	2.32	11,621.43	3.26	.....	.....	310,780.28
Torrington, Conn.	3,978	301,255.23	75.73	0.03	2.70	6.03	50.66	2.25	11.71	0.72	0.25	1.38	.....	.....	124,036.69	31.18	425,291.92
Olean, N. Y.	4,013	314,346.29	78.33	1.05	1.88	6.51	48.90	2.04	9.96	1.70	4.28	2.01	46,192.80	11.51	233,754.96	58.25	594,294.05
Elyria, Ohio	3,628	349,226.42	96.26	1.22	1.80	6.63	56.75	2.86	14.28	5.98	5.82	0.92	87,026.44	23.99	337,364.66	92.99	773,617.52
Tucson, Ariz.	4,319	361,182.40	83.63	0.51	2.35	5.78	61.80	2.54	5.97	1.12	1.11	2.45	91,442.14	21.17	12,460.61	2.89	465,085.15
Mason City, Iowa	3,845	340,861.09	88.65	0.98	2.85	5.78	54.32	3.63	13.45	3.71	1.70	2.23	54,793.66	14.25	165,583.52	43.07	561,238.27
Chicago Hts., Ill.	2,983	137,406.59	46.06	0.60	2.61	3.42	29.21	0.62	7.72	1.10	0.39	0.39	34,992.46	11.73	3,216.00	1.08	175,615.05
Appleton, Wis.	3,157	286,233.22	90.66	0.19	1.24	8.23	57.08	2.99	12.38	2.79	3.25	2.51	110,301.50	34.94	24,616.85	7.80	421,151.57
Ann Arbor, Mich.	3,338	431,245.92	129.19	1.41	3.21	0.35	87.66	4.08	18.37	2.99	2.04	9.08	73,887.75	22.14	342,790.59	102.69	847,924.26
Santa Barbara, Cal.	3,169	360,805.42	113.85	0.52	3.89	2.36	78.68	7.01	10.38	7.34	0.76	2.91	.....	.....	325,983.22	102.87	686,788.64
Dunkirk, N. Y.	2,874	256,161.98	89.13	0.51	3.63	6.37	58.24	3.42	10.81	1.21	0.34	4.60	37,170.15	12.94	14,866.31	5.17	308,198.44
San Bernardino, Cal.	4,484	369,829.66	82.48	1.06	1.69	8.10	55.52	3.40	7.28	1.28	0.76	3.39	142.46	0.03	87,301.09	19.47	457,273.21
Bessemer, Ala.	3,472	109,920.00	31.66	0.02	1.42	4.47	22.42	.....	2.16	0.71	0.37	0.09	.....	.....	183,583.00	52.87	293,503.00
Bakersfield, Calif.	3,894	350,742.34	90.07	1.26	2.47	17.22	52.11	2.64	7.91	3.30	1.57	1.59	.....	.....	225,629.94	57.95	576,372.28
Yakima, Wash.	4,113	310,784.91	75.56	1.05	2.06	6.50	51.95	2.36	7.89	1.82	0.23	1.70	32,818.75	7.98	15,553.42	3.78	359,157.08
Middletown, N. Y.	2,433	191,221.45	78.59	0.64	2.98	10.20	42.28	2.27	8.19	4.32	3.32	4.39	14,805.00	6.09	245,447.24	100.88	451,473.69

TABLE 23.—CITY SCHOOL EXPENDITURES AND COSTS PER PUPIL IN AVERAGE DAILY ATTENDANCE (Continued)

TABLE 23.—CITY SCHOOL EXPENDITURES AND COSTS PER PUPIL IN AVERAGE DAILY ATTENDANCE (Continued)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Pittsburg, Kans....	3,645	228,114.64	62.58	0.72	2.17	5.85	38.93	2.03	7.32	3.54	0.58	1.44	45,179.02	12.39	6,510.89	1.79	279,804.55
Fairmont, W. Va...	2,424	225,320.23	92.95	1.19	3.17	11.13	54.63	3.10	12.36	3.18	1.90	2.29	28,725.00	11.85	97,212.24	40.11	351,257.47
Hackensack, N. J...	3,674	427,834.62	116.45	1.72	2.40	.....	83.05[1]	4.26	13.43	7.42	0.82	3.35	76,160.00	20.73	272,886.97	74.27	776,881.59
Mt. Carmel, Pa....	2,323	128,077.71	55.13	2.80	2.52	.....	31.75	2.86	7.42	5.53	1.31	0.94	40,837.83	17.58	90.82	0.04	169,006.36
Owensboro, Ky.....	2,912	143,297.41	49.21	0.09	2.64	2.72	34.68	0.44	5.66	2.09	0.63	0.26	15,000.00	5.15	166,923.43	57.32	325,220.84
Vincennes, Ind.....	2,903	196,558.94	67.71	0.31	2.10	9.27	39.67	1.19	7.91	2.41	1.45	3.40	17,415.50	6.00	18,750.98	6.46	232,725.42
Gardner, Mass.....	2,723	170,543.24	62.63	0.68	1.49	8.28	34.39	4.98	7.57	2.60	.....	2.64	.....	.....	4,026.18	1.48	174,569.42
Athens, Ga.....	2,884	134,281.95	46.56	0.43	1.57	4.52	33.61	0.65	3.26	1.26	0.85	0.41	5,528.22	1.92	966.38	0.33	140,776.55
St. Cloud, Minn....	1,686	184,909.34	109.68	1.21	4.55	6.70	68.50	3.71	15.37	3.09	4.10	2.45	2,546.89	1.51	10,035.23	5.95	197,491.46
Champaign, Ill.....	2,977	219,723.67	73.81	0.33	2.24	3.66	45.94	2.12	14.18	2.98	0.58	1.78	21,805.00	7.32	9,578.46	3.22	251,107.13
Sunbury, Pa.....	3,100	184,798.52	59.61	1.11	2.23	1.77	39.10	4.68	5.94	3.04	0.24	1.50	69,421.89	22.40	123,096.41	39.71	377,316.82
Mahanoy, Pa.....	2,978	139,766.43	46.93	0.34	2.89	.....	31.24	2.69	4.97	3.42	0.63	0.75	8,960.73	3.01	5,808.28	1.95	154,535.44
Walla Walla, Wash.	3,129	249,921.43	79.87	0.68	2.55	6.94	52.59	2.93	10.31	2.17	1.14	0.56	.....	.....	6,174.17	1.98	256,095.60
Santa Ana, Calif....	4,326	421,422.02	97.42	0.78	2.13	9.08	64.73	4.40	7.41	2.89	1.27	4.73	67,785.00	15.67	302,668.00	69.96	791,875.02
Mishawaka, Ind....	2,840	218,814.66	77.05	0.81	2.02	12.81	45.92	2.97	9.25	1.80	0.63	0.84	91,810.00	32.33	34,882.00	12.28	345,506.66
Salina, Kans.....	3,198	284,915.05	89.09	0.42	2.80	3.15	63.85	2.97	10.74	3.53	0.45	1.18	37,321.54	11.67	22,337.80	6.99	344,574.39
Greensburg, Pa.....	2,892	233,574.54	80.77	0.30	2.94	8.71	38.10	6.22	7.81	10.41	2.87	3.41	47,833.33	16.54	2,500.00	0.86	283,907.87
Hornell, N. Y.....	2,153	206,629.82	95.97	1.12	3.49	11.12	57.04	4.49	10.93	2.59	2.56	2.63	33,560.00	15.59	293,573.32	136.36	533,763.14
Rutland, Vt.....	1,966	134,249.74	68.28	.....	2.76	6.15	38.21	5.58	12.58	1.76	0.42	0.82	.....	.....	32,000.00	16.28	166,249.74
Streator, Ill.....	1,682	130,445.46	77.55	0.46	3.95	4.64	48.10	4.10	12.42	2.53	.....	1.35	7,130.15	4.24	12,064.96	7.18	149,640.57
Granite City, Ill....	2,758	171,837.84	62.31	1.19	2.17	5.11	39.70	1.61	7.72	2.70	1.63	0.48	29,870.66	10.83	5,343.60	1.94	207,052.10
Ashland, Ky.....	3,701	184,949.25	49.97	0.24	2.10	4.99	34.49	1.84	4.20	1.70	0.11	0.30	54,316.43	14.68	224,582.35	60.68	463,848.03
Millville, N. J.....	2,708	169,234.87	62.50	0.67	1.68	3.35	40.23	3.73	6.36	1.27	0.12	5.09	.....	.....	9,000.00	3.32	178,234.87
Aberdeen, S. D.....	2,311	120,213.98	52.02	1.13	2.69	7.47	16.14	3.44	13.33	2.05	3.41	2.36	73,452.95	31.78	77,906.39	33.71	271,573.32
New Castle, Ind....	2,612	118,761.52	45.47	0.12	1.95	4.17	28.18	0.42	7.42	2.02	0.91	0.28	32,468.00	12.43	209,077.76	80.04	360,357.28
Keokuk, Iowa.....	2,187	272,449.12	124.58	0.65	3.45	14 75	44.39	4.64	9.12	3.53	42.42	1.63	879.79	0.40	41,985.02	19.20	315,313.93
Ardmore, Okla.....	3,012	188,036.41	62.43	0.02	2.64	10.17	37.10	2.13	7.15	1.43	1.51	0.28	6,538.89	20.76	.....	.....	250,575.30
Donora, Pa.....	2,713	161,511.46	59.53	0.44	3.98	1.50	40.16	4.40	6.39	0.48	0.41	1.77	75,833.25	27.95	2,347.35	0.87	239,692.06
Grand Forks, N. D..	2,575	232,931.27	90.46	1.12	1.69	9.80	54.82	6.02	13.84	1.36	0.15	1.66	43,729.91	16.98	2,409.05	0.94	279,070.23
Huntington, Ind....	2,385	228,529.73	95.82	0.19	3.65	10.87	52.35	4.49	13.44	4.13	1.25	5.45	18,096.03	7.59	191,496.57	80.29	438,122.33
Grand Island, Nebr.	2,869	186,281.58	64.93	0.87	2.25	6.29	40.65	3.60	7.62	1.41	1.59	0.65	15,951.51	5.56	15,868.73	5.53	218,101.82
Cheyenne, Wyo....	2,385	262,538.97	110.08	0.25	4.63	6.44	71.06	4.86	14.49	1.92	1.52	4.91	230.81	0.10	286,095.68	119.95	548,865.46
Rochester, Minn....	1,950	241,082.83	123.63	3.31	4.10	7.20	66.73	12.97	18.22	3.28	6.27	1.55	42,122.05	21.60	27,638.82	14.18	310,843.70
Middletown, Conn..	2,244	195,343.62	87.05	1.84	2.72	.....	65.73	2.53	8.50	2.80	0.90	2.03	1,166.93	0.52	27,602.52	12.30	224,113.07
Marinette, Wis.....	2,534	173,093.21	68.31	0.16	2.84	6.29	39.60	3.78	10.95	2.49	1.49	0.71	.....	.....	.....	.....	173,093.21
Coffeyville, Kans...	2,925	191,807.58	65.57	0.99	2.41	1.30	48.07	1.57	7.06	1.42	0.14	2.61	42,170.99	14.42	243,597.99	83.28	477,576.56
Saratoga Sp'gs,N.Y.	1,919	164,683.07	85.82	0.07	3.14	5.62	54.28	2.40	10.87	3.36	3.67	2.41	13,696.00	7.14	103,993.45	54.19	282,372.52
Lake Charles, La...	2,947	134,309.16	45.57	0.40	1.37	5.02	31.70	0.24	3.12	2.46	0.33	0.93	52,893.88	17.95	1,111.00	0.38	188,314.04
Niles, Ohio.....	2,661	202,598.97	76.14	1.17	2.18	1.30	50.28	3.62	9.35	1.59	2.92	3.73	60,433.91	22.71	11,978.13	4.50	275,011.01
Fulton, N. Y.....	2,048	150,729.93	73.60	.....	4.14	4.55	48.47	1.95	7.88	1.08	4.41	1.12	.....	.....	12,015.06	5.87	162,744.99
Clinton, Mass.....	1,800	154,161.70	85.64	0.02	3.58	2.19	55.95	3.50	13.04	5.08	0.44	1.84	.....	.....	1,666.55	0.93	155,828.25
Beaver Falls, Pa....	2,086	187,383.50	89.83	0.86	5.59	2.97	52.82	1.93	8.96	4.87	4.42	7.41	51,000.08	24.45	56,887.75	27.27	295,271.33
Marquette, Mich...	1,512	152,341.07	100.76	0.94	5.55	10.30	59.59	4.80	14.27	3.55	0.87	0.89	.....	.....	531.90	0.35	152,872.97
Missoula, Mont....	2,004	187,558.64	93.59	1.47	3.23	11.71	59.85	1.59	12.74	1.67	0.58	0.75	46,584.86	23.25	3,048.58	1.52	237,192.08
Atchison, Kans.....	1,863	149,029.18	80.00	2.17	2.65	4.94	50.52	1.63	11.57	2.48	1.77	2.27	25,695.40	13.79	11,302.25	6.06	186,026.83
Mankato, Minn....	1,835	202,588.24	110.40	1.35	3.76	6.40	65.17	6.10	18.70	2.16	1.78	4.98	154,335.27	84.11	133,950.78	73.00	490,874.29
Lawrence, Kans....	2,509	216,443.95	86.27	1.00	3.07	5.94	55.53	2.74	12.28	1.64	1.12	2.95	56,506.83	22.52	263,344.54	104.96	536,295.32
Stratford, Conn....	3,194	208,771.94	65.36	0.39	2.18	2.47	45.90	3.21	6.30	3.19	0.15	1.57	.....	.....	6,601.56	2.07	215,373.50
Morgantown,W.Va.	3,072	250,789.72	81.64	0.15	2.02	9.15	51.48	0.68	8.99	2.24	1.08	5.85	1,500.00	0.49	23,174.19	7.54	275,463.91
Sault Ste. Marie, M.	2,365	231,205.58	97.76	0.32	3.32	6.70	58.18	4.09	14.51	8.19	1.74	0.71	20,334.34	8.60	9,275.16	3.92	260,815.08

Note [1] Includes supervision.

TABLE 23.—CITY SCHOOL EXPENDITURES AND COSTS PER PUPIL IN AVERAGE DAILY ATTENDANCE (Continued)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
New Kensington,Pa.	1,846	150,968.94	81.78	1.40	1.59	.....	48.07	11.85	7.05	8.02	2.00	1.80	64,298.30	34.83	1,067.40	0.58	216,334.64
Enfield, Conn.....	2,289	167,537.38	73.19	0.26	2.51	6.53	39.12	6.41	10.14	1.97	1.03	5.22	.....	.....	6,094.12	2.66	173,631.50
West Chester, Pa...	1,942	201,166.45	103.59	2.73	3.76	4.47	54.68	4.93	8.74	9.78	4.25	10.25	46,076.27	23.73	5,136.65	2.64	252,379.37
E. Hartford, Conn..	2,490	164,627.69	66.12	0.72	2.10	1.71	43.24	3.70	7.88	2.90	0.77	3.10	19,000.00	7.63	6,560.91	2.63	190,188.60
Hastings, Nebr.....	2,475	192,219.64	77.66	0.59	1.97	0.16	56.11	3.86	10.86	1.44	2.03	0.64	18,432.96	7.45	2,203.31	0.89	212,855.91
Sapulpa, Okla.....	2,971	186,709.01	62.85	1.97	2.02	5.80	42.31	0.45	7.12	1.30	1.80	0.08	38,566.47	12.98	2,888.27	0.97	228,163.75
Englewood, N. J....	2,280	297,306.10	130.40	1.00	4.04	11.62	72.35	4.36	19.09	13.17	0.71	4.06	41,205.54	18.07	38,721.06	16.98	377,232.70
Frankfort, Ind.....	2,218	159,856.30	72.07	0.55	3.07	9.27	37.32	2.81	12.05	3.02	0.42	3.56	23,363.75	10.54	193,344.46	87.17	376,564.51
Texarkana, Tex....	2,144	95,141.88	44.38	1.21	2.51	6.47	28.71	0.84	3.04	1.35	0.25	.....	345.99	0.16	1,052.54	0.49	96,540.41
Iowa City, Iowa....	1,550	174,567.34	112.62	1.80	3.61	9.79	66.64	2.28	21.92	1.71	4.07	0.80	70,015.25	45.17	11,820.07	7.63	256,402.66
ArkansasCity,Kans.	2,706	195,277.81	72.16	0.36	2.86	3.20	48.94	4.17	7.21	1.16	2.36	1.90	17,231.00	6.37	30,157.52	11.15	242,666.33
Annapolis, Md.[1]....	5,865	289,898.35	49.43	0.09	1.69	7.80	28.15	1.82	4.71	1.54	0.38	3.25	27,492.89	4.69	22,032.19	3.75	339,423.43
Keene, N. H.....	1,942	140,039.14	72.11	0.44	2.25	0.34	32.13	3.89	7.84	5.52	3.02	16.68	23,068.67	11.88	3,000.00	1.54	166,107.81
Faribault, Minn....	1,564	146,754.21	93.83	0.32	4.09	5.72	57.43	5.30	14.14	3.70	1.16	1.97	171,591.82	109.71	2,964.54	1.90	321,310.57
Palestine, Tex.....	2,018	88,552.14	43.88	0.44	2.26	6.06	28.51	0.19	3.32	1.81	1.04	0.25	17,856.19	8.85	11,693.60	5.79	118,101.93
Clinton, Ind.....	2,375	111,803.04	47.07	0.71	1.94	4.00	30.16	0.24	6.42	0.86	1.80	0.94	27,523.09	11.59	2,109.09	0.89	141,435.22
Canton, Ill.....	2,223	138,066.97	62.11	0.17	2.36	4.67	37.05	1.10	9.79	5.40	0.89	0.68	9,700.99	4.36	1,963.46	0.88	149,731.42
Carlisle, Pa.....	1,925	115,304.01	59.90	1.83	2.61	1.38	37.75	4.80	6.24	2.53	2.55	0.21	31,325.50	16.27	.....	.....	146,629.51
Belmont, Mass.....	2,006	190,176.50	94.80	1.14	2.32	10.12	58.88	5.85	12.46	1.29	0	2.74	.....	.....	8,001.85	3.99	198,178.35
Oneida, N. Y.....	1,412	133,993.47	94.90	0.84	3.35	6.36	57.79	2.48	10.22	6.82	4.67	2.37	8,258.75	5.85	5,013.82	3.55	147,266.04
Winchester, Mass..	1,620	176,873.28	109.18	1.55	2.94	10.20	68.78	7.82	12.42	2.58	0	2.89	.....	.....	2,531.66	1.56	179,404.94
Minot, N. D.....	2,278	208,712.12	91.62	1.36	3.21	2.53	55.56	6.38	12.17	1.60	7.90	0.91	35,802.60	15.72	108,570.34	47.66	353,085.06
N. Platte, Nebr.....	1,802	109,364.73	60.69	0.04	3.28	8.44	36.44	1.85	9.09	0.70	0.19	0.66	533.17	0.29	11,382.51	6.32	121,280.41
Punxsutawney, Pa..	2,022	108,380.47	53.60	0.31	3.52	4.78	34.22	3.60	4.35	0.66	1.41	0.75	35,640.94	17.63	6,735.55	3.33	150,756.96
Chanute, Kans.....	2,198	142,933.22	65.03	0.28	2.27	5.51	45.06	1.03	7.19	1.50	0.58	1.61	37,766.20	17.18	3,967.09	1.81	184,666.51
Cape Girardeau,Mo.	2,016	116,490.77	57.78	0.20	1.49	2.11	43.46	2.34	6.82	0.56	.....	0.80	69,336.95	34.39	13,759.13	6.83	199,586.85
Urbana, Ill.....	2,159	133,284.09	61.73	0.78	2.59	4.57	39.80	1.05	9.60	1.35	0.88	1.11	24,574.83	11.38	1,633.54	0.76	159,492.46
Milford, Conn.....	1,790	135,799.93	75.86	0	2.63	6.53	43.30	3.29	13.10	4.44	1.64	0.93	.....	.....	81,333.40	45.44	217,133.33
Northbridge, Mass.	1,644	107,850.82	65.60	0.52	2.04	4.15	42.12	2.41	8.50	3.58	0	2.28	.....	.....	62,555.76	38.05	170,406.58
Ilion, N. Y.....	1,639	134,321.03	81.95	0.50	3.89	9.75	51.95	1.14	8.70	2.65	1.83	1.54	13,320.61	8.13	1,485.39	0.91	149,127.03
Crawfordsville, Ind.	1,877	174,034.53	92.72	0.40	3.55	16.99	51.34	0.76	13.60	2.00	1.05	3.03	18,730.75	9.98	14,393.44	7.67	207,158.72
Carthage, Mo.....	2,216	124,598.00	56.23	1.01	2.39	7.21	34.07	1.44	6.77	1.62	1.10	0.62	20,013.00	9.03	29,417.00	13.27	174,028.00
Hoquiam, Wash....	1,927	124,954.43	64.84	1.25	2.52	6.13	41.36	2.95	7.64	1.07	0.43	1.49	8,950.00	4.65	2,057.80	1.07	135,962.23
Amesbury, Mass....	1,408	119,273.03	84.71	1.34	3.33	5.05	48.95	5.42	13.37	1.84	0	5.41	0	0	8,037.21	5.71	127,310.24
Totals and averages	**360,611**	**$28,116,159.95**	**$77.97**	**$0.80**	**$2.50**	**$6.40**	**$48.97**	**$3.18**	**$9.57**	**$2.76**	**$1.77**	**$2.02**	**$5,593,679.29**	**$15.51**	**$9,104,745.58**	**$25.25**	**$42,814,584.82**
Median.....	**2,718**	**194,422.20**	**77.61**	**0.68**	**2.51**	**6.29**	**48.31**	**2.97**	**9.11**	**2.29**	**1.11**	**1.58**	**35,721.77**	**12.18**	**20,744.46**	**7.18**	**279,437.39**

Note [1] Includes Anne Arundel County.

ALL GOVERNMENT shows a four-fold progress: First, it was simply *repressive* and stamped out bad things. It killed malefactors, stopped plagues and repelled enemies. This kind of government cost but little. Then, it advanced to the *preventive* stage where it sought to deter people from doing wrong. It prevented crime and disease. This work cost more than mere repression. In the third stage, the government sought to *improve conditions*, to make people willing to do good things, such as, to establish reformatories and deepen harbors and waterways. With these developments in government the costs mounted steadily. We are now in the fourth stage: the *creative* stage, where the government constructs new things and develops by the process of educating (literally, drawing out) the latent powers of its people. In this stage there are limitless fields of possibilities, with correspondingly mounting costs.—*Edwin R. A. Seligman in Uniform Taxation, Pennsylvania School Journal, March, 1924, p. 409.*

Journal, March, 1924, p. 409.

TABLE 24.—CITY SCHOOL EXPENDITURES AND COSTS PER PUPIL IN AVERAGE DAILY ATTENDANCE
Fiscal Year Ended in 1923
94 Cities 5,000 to 10,000—Arranged in Order of Population 1920 Census

City	Average daily attendance	Current expense		Current expense per pupil in average daily attendance for									Debt service		Capital outlay		Total school expenditure
				General control		Instruction											
		Expenditure	Per pupil in average daily attendance	Business	Educational	Supervision	Teachers salaries	Other instruction items	Operation	Maintenance	Fixed charges	Auxiliary agencies	Expenditure	Per pupil in average daily attendance	Expenditure	Per pupil in average daily attendance	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Taylor Boro, Pa.	2,148	$117,771.53	$54.83	$3.49	$2.24	$1.20	$32.36	$3.23	$6.12	$3.63	$1.38	$1.18	$39,485.20	18.38	$10,822.40	5.04	$168,079.13
Wabash, Ind.	1,655	119,259.49	72.06	0.41	3.25	11.28	42.49	1.58	10.16	2.36	0.41	0.12	1,693.95	1.02	1,431.05	0.87	122,384.49
River Rouge, Mich.	1,691	180,063.97	106.48	2.19	4.66	11.42	44.95	4.00	25.31	7.95	1.67	4.33	100,735.05	59.57	121,225.60	71.69	402,024.62
Kinston, N. C.	2,302	91,937.15	39.94	0.65	2.31	2.68	29.97	0.22	2.41	0.93	0.36	0.41	12,180.00	5.29	1,430.33	0.62	105,547.48
Cadillac, Mich.	1,939	151,992.29	78.38	0.05	2.56	11.04	44.74	1.87	15.50	2.19	.....	0.43	13,935.00	7.19	22,682.27	11.70	188,609.56
Manistee, Mich.	1,334	122,307.25	91.68	0.48	4.22	11.39	55.12	3.03	12.35	3.05	1.39	0.65	44,366.16	33.26	2,920.95	2.19	169,594.36
Rochester, N. H.	1,130	79,425.40	70.29	0	1.61	8.22	36.13	3.12	8.31	1.78	3.92	7.20	.....	.....	4,700.38	4.16	84,125.78
Beatrice, Nebr.	2,061	161,336.63	78.28	1.00	2.23	7.31	48.01	4.69	7.92	2.96	2.09	2.07	3,150.00	1.53	3,198.69	1.55	167,685.32
Wallingford, Conn.	2,385	163,299.26	68.47	0.76	1.71	5.97	38.40	3.22	9.83	2.28	0.96	5.34	.....	.....	5,465.40	2.29	168,764.66
Rutherford, N. J.	1,922	222,045.09	115.53	1.51	0.47	11.61	71.02	6.28	14.54	7.95	1.62	0.53	47,643.81	24.79	346,067.91	180.05	615,756.81
Latrobe, Pa.	2,142	158,259.00	73.88	1.31	2.55	6.60	42.31	4.70	8.66	4.44	2.90	0.41	65,197.90	30.44	1,633.18	0.76	225,090.08
Shelton, Conn.	1,856	107,190.53	57.75	0	2.90	1.79	38.83	2.16	6.06	1.72	0.73	3.56	21,980.00	11.84	89,490.83	48.22	218,661.36
Oskaloosa, Iowa	1,946	158,921.54	81.67	0.42	2.42	1.58	61.24	1.28	8.86	3.52	1.74	0.61	17,545.92	9.01	7,348.77	3.78	183,816.23
Milton, Mass.	1,537	186,543.56	121.37	1.96	3.50	8.17	71.67	5.30	14.31	3.95	.....	12.51	.....	.....	1,908.50	1.24	188,452.06
Northampton, Pa.	1,619	112,117.88	69.25	2.47	3.18	0.93	36.89	7.10	9.79	5.84	2.19	0.86	8,764.76	5.41	.....	.....	120,882.64
Salamanca, N. Y.	1,587	109,436.36	68.95	0.04	3.39	3.79	46.12	1.24	7.57	2.93	2.13	1.74	10,005.90	6.31	3,772.77	2.38	123,215.03
N.A't'borough,Mass.	1,638	110,840.72	67.67	0.80	2.42	9.40	37.07	4.44	8.04	1.77	.....	3.73	20,585.00	12.57	1,215.34	0.74	132,641.06
Suffolk, Va.	1,673	76,517.34	45.74	0.67	1.77	4.90	28.39	0.16	7.52	0.61	0.94	0.78	824.00	0.49	118,023.59	70.55	195,364.93
Bedford, Ind.	2,461	123,811.17	50.31	0.11	2.33	6.11	32.54	1.21	5.29	1.09	0.50	1.13	35,984.69	14.62	14,572.07	5.92	174,367.93
Westfield, N. J.	1,926	224,218.38	116.41	3.29	3.56	19.29	61.53	6.54	11.51	6.62	1.28	2.79	40,399.83	20.98	31,839.24	16.53	296,457.45
Ellwood City, Pa.	2,140	122,663.38	57.32	1.89	2.62	0.70	37.77	2.54	7.09	1.99	1.52	1.20	24,828.33	11.60	25,542.41	11.94	173,034.12
Southington, Conn.	1,970	148,269.63	75.26	0	2.41	1.22	55.69	4.00	6.71	2.97	0.49	1.77	6,773.00	3.44	42,174.93	21.41	197,217.56
Mechanicville, N. Y.	1,997	165,119.04	82.68	0.43	3.13	6.96	49.58	1.76	9.20	7.64	1.72	2.26	38,895.36	19.48	2,122.51	1.06	206,136.91
Whittier, Calif.	1,393	108,913.00	78.19	0.72	2.63	0	57.75	4.63	7.63	2.11	1.34	1.38	.....	.....	106,061.00	76.14	214,974.00
Manhattan, Kans.	1,734	134,828.75	77.76	0.84	3.19	4.90	52.94	3.24	8.88	1.04	0.69	2.04	57,283.19	33.04	1,463.77	0.84	193,575.71
Winfield, Kansas.	1,948	155,092.00	79.62	0.36	3.19	5.65	54.93	1.36	8.55	1.87	1.63	2.08	42,295.00	21.71	86,350.00	44.33	283,737.00
Stoneham, Mass.	1,207	99,502.29	82.44	0.01	3.81	7.53	47.55	4.82	11.30	3.22	0	4.20	0	0	1,141.01	0.94	100,643.30
Minersville, Pa.	1,670	67,205.80	40.24	0.81	3.09	0	28.55	2.97	3.25	0.50	0.35	0.72	17,625.74	10.55	394.50	0.24	85,226.04
Wilmette, Ill.	1,331	99,165.41	74.50	1.67	4.32	5.11	43.86	3.26	11.07	3.18	0.44	1.59	10,497.50	7.89	72,549.50	54.51	182,212.41
Stillwater, Minn.	1,315	106,666.82	81.11	0.57	1.44	2.28	56.27	2.72	15.02	2.72	.....	0.09	14,150.00	10.76	159,288.95	121.13	280,105.77
Kearney, Nebr.	1,616	127,344.60	78.80	0.32	3.72	4.32	50.75	3.41	11.90	1.97	0.32	2.09	18,044.00	11.17	2,086.54	1.29	147,475.14
Juniata, Pa.	1,429	81,565.21	57.08	0.42	5.56	0	40.78	2.62	5.70	0.61	0.63	0.76	64,083.97	44.85	603.64	0.42	146,252.82
Oelwein, Iowa	1,286	102,448.73	79.66	1.43	3.36	8.90	47.80	1.44	10.58	4.00	0.80	1.35	8,327.40	6.48	33,725.43	26.23	144,501.56
Maplewood, Mo.	1,621	136,339.48	84.11	0.28	2.15	8.98	51.63	2.45	10.89	2.85	3.69	1.19	18,855.66	11.63	143,653.36	88.62	298,848.50
Pendleton, Oreg.	1,162	106,574.71	91.71	0.54	4.35	12.47	54.64	4.20	12.09	3.07	0.19	0.16	24,595.00	21.17	1,026.99	0.88	132,196.70
Canandaigua, N. Y.	1,224	113,738.40	92.92	0.44	5.09	4.05	56.58	2.14	15.12	2.74	2.69	4.07	16,168.15	13.21	4,456.70	3.64	134,363.25
Solvay, N. Y.	1,500	165,842.60	110.56	1.00	4.92	8.20	67.99	6.20	10.52	1.87	5.11	4.75	67,833.23	45.22	9,774.00	6.52	243,449.83
Two Rivers, Wis.	870	103,296.81	118.73	0.17	8.05	4.12	71.40	5.16	18.39	1.23	6.01	4.20	23,050.00	26.50	151,904.72	174.60	278,251.53
Troy, Ohio	1,274	98,535.34	77.34	0.44	3.77	12.81	39.36	2.02	10.84	4.65	3.24	0.21	9,276.00	7.28	6,965.23	5.47	114,776.57
St. Joseph, Mich.	1,064	92,490.16	86.93	0.28	4.96	2.83	57.06	1.44	11.86	2.86	3.52	2.12	22,988.72	21.60	5,294.65	4.98	1 0,773.53

TABLE 24.—CITY SCHOOL EXPENDITURES AND COSTS PER PUPIL IN AVERAGE DAILY ATTENDANCE (Continued)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Bennington, Vt.	874	81,401.41	93.13	0.50	5.63	8.14	49.98	7.44	11.72	7.26	0.75	1.71	5,460.00	6.25			86,861.41
Corry, Pa.	1,303	97,639.78	74.95	2.97	3.74	0	46.01	3.64	8.44	4.11	2.93	3.11	5,097.00	3.91	5,065.13	3.89	107,821.91
Menasha, Wis.	809	74,427.26	92.00	1.30	5.67	0	52.34	1.77	16.14	8.32	3.48	2.98	2,552.00	3.15	2,533.25	3.13	79,512.51
Grand Haven, Mich.	1,421	117,074.26	82.39	0.79	3.43	1.90	52.26	4.32	10.62	4.95	2.56	1.56	21,447.20	15.09	24,294.48	17.10	162,815.94
Blackwell, Okla.	2,067	127,353.00	61.61	0.41	2.57	6.10	35.04	0.68	10.54	2.95	1.69	1.63	14,500.00	7.01	1,254.00	0.61	143,107.00
Neenah, Wis.	1,170	92,890.50	79.39	0.19	3.17	8.76	43.39	2.28	12.95	2.59	2.04	4.02			51,384.13	43.92	144,274.63
Montpelier, Vt.	1,092	91,927.88	84.18	0.05	5.17	7.07	49.23	4.66	10.61	3.95	0.50	2.94	4,164.67	3.82	523.00	0.48	96,615.55
Beardstown, Ill.	1,445	72,953.22	50.49	0.41	2.59	0.62	33.42	0.90	7.69	3.43	0.77	0.66	5,907.14	4.09	7,788.90	5.39	86,649.26
Roswell, N. Mex.	1,538	127,849.91	83.13	0.47	2.60	8.32	58.22	1.92	6.51	1.13	1.26	2.70	13,032.50	8.47			140,882.41
Ionia, Mich.	1,235	96,997.24	78.54	0	2.06	12.27	47.33	1.69	11.94	1.38	1.60	0.27	18,265.21	14.79	6,570.82	5.32	121,833.27
Winchester, Va.	1,371	82,867.28	60.44	0.21	1.69	7.78	39.73	3.72	4.23	0.36	0.93	1.79			806.28	0.59	83,673.56
Seymour, Conn.	1,265	75,898.14	60.00	0.10	2.73	2.71	39.52	2.39	7.72	2.72	0.41	1.70			43.00	0.03	75,941.14
Chillicothe, Mo.	1,242	71,136.77	57.28	0.73	3.58	5.48	33.47	2.36	5.67	4.56	0.30	1.13	3,750.00	3.02			74,886.77
New Ulm, Minn.	750	72,432.07	96.58	0.66	5.36	2.80	63.22	1.84	15.72	2.27	1.83	2.88			742.00	0.99	73,174.07
Bristol, Va.	1,363	67,739.08	49.70	0.20	2.74	4.55	28.83	0.52	5.89	2.84	3.37	0.76	3,250.00	2.38	5,435.10	3.99	76,424.18
Branford, Conn.	1,351	92,843.80	68.72	0.45	3.15	0.90	41.54	2.53	9.96	3.92	2.55	3.72			4,158.95	3.08	97,002.75
Charleston, Ill.	1,120	69,143.65	61.74	0.31	4.09	2.62	40.51	1.72	8.98	0.53	1.67	1.31	7,026.14	6.27	6,018.68	5.37	82,188.47
S. River, N. J.	1,605	87,152.80	54.30	0.39	3.47	8.63	29.88	2.53	7.05	1.03	0.16	1.16	22,252.50	13.86	9,950.00	6.20	119,355.30
Concord, Mass.	1,257	130,843.15	104.09	0	4.73	8.09	62.23	6.55	11.28	2.80	0	8.41	7,000.00	5.57	1,582.65	1.26	139,425.80
Munhall, Pa.	1,109	117,239.72	105.72	3.16	5.67	2.74	56.16	8.41	13.85	8.31	5.53	1.89	105,975.00	95.56	20,857.38	18.80	244,072.10
Seneca Falls, N. Y.	914	76,787.91	84.01	2.04	4.72	0	59.02	1.48	7.42	2.99	3.83	2.51	2,120.42	2.32	2,785.99	3.05	81,694.32
Hempstead, N. Y.	2,197	186,535.18	84.91	0.09	3.58	7.74	50.94	3.71	11.75	1.55	4.39	1.16	177,215.12	80.66	45,082.66	20.52	408,832.96
Manistique, Mich.	1,191	94,982.29	79.75	1.35	4.06	11.17	38.10	3.45	16.64	2.99	0	1.99	17,030.17	14.30			112,012.46
Cedar Falls, Iowa.	858	99,449.66	115.91	0.75	5.71	6.02	69.32	13.00	16.82	5.21	2.92	2.16	10,420.00	12.14	43,338.71	50.51	153,208.37
Rockv'le Center, N.Y.	1,145	131,326.30	114.70	1.35	7.13	5.42	72.63	3.83	13.79	4.13	2.24	4.18	81,902.40	71.53	251,110.42	219.31	464,339.12
Yoakum, Texas.	1,352	44,085.00	32.61	0.09	2.10	4.52	20.50	0	3.33	1.26	0.59	0.22	2,750.00	2.03	4,300.00	3.18	51,135.00
Fredonia, N. Y.	934	76,606.83	82.02	0.32	4.53	6.20	49.23	3.33	14.08	0.75	2.28	1.30	47,948.49	51.34	11,327.01	12.13	135,882.33
Ridgway, Pa.	1,053	77,223.42	73.34	2.14	6.03	0	47.70	4.26	9.00	1.64	1.60	0.97	6,113.52	5.81	4,637.39	4.40	87,974.33
Sturgis, Mich.	1,189	83,102.05	69.89	0.51	4.71	6.45	43.62	0.68	9.82	2.27	0.72	1.11	32,325.87	27.19	42,150.05	35.45	157,577.97
Massena, N. Y.	1,446	88,853.48	61.45	1.08	2.72	2.26	42.76	1.36	8.26	0.37	1.64	1.00	15,871.25	10.98	1,119.83	0.77	105,844.56
Burlington, N.C.	1,231	65,704.32	53.38	0	4.57	6.35	36.86	0.96	2.47	1.57	0.56	0.04	963.90	0.78	7,104.19	5.77	73,772.41
Plymouth, Conn.	1,342	73,816.85	55.00	0.18	2.52	2.33	35.99	1.86	5.43	1.56	1.54	3.59			1,980.63	1.48	75,797.48
N. Tarrytown, N. Y.	1,094	79,539.95	72.71	1.27	4.60	2.32	50.91	3.78	6.43	0.17	0.11	3.12	15,415.00	14.09	155,292.39	141.95	250,247.34
Willmar, Minn.	1,371	88,580.18	64.61	0.59	3.45	3.66	43.67	1.95	9.60	1.15	0.04	0.50	1,326.24	0.97	452.28	0.33	90,358.70
Longmont, Colo.	1,391	109,597.24	78.79	1.75	3.70	5.38	53.15	1.16	7.97	1.86	0.34	3.48	3,593.04	2.58	4,692.88	3.38	117,883.16
Rapid City, S. Dak.	1,276	104,310.48	81.75	0.89	4.86	10.72	41.75	6.08	13.55	0.64	1.70	1.56			4,941.17	3.87	109,251.65
Bellevue, Ohio.	1,082	65,850.74	60.86	0.94	3.62	5.36	33.75	2.25	8.24	2.07	3.67	0.96	12,342.99	11.40	1,575.12	1.46	79,768.85
Cliffside Park, N. J.	1,493	149,509.90	100.14	1.43	5.80	3.68	66.32	5.71	10.75	3.17	0.90	2.38	25,615.74	17.16	9,855.70	6.60	184,981.34
Little Falls, Minn.	1,052	98,393.99	93.53	1.53	4.95	10.52	50.93	6.02	14.57	2.21	0	2.80	23,480.52	22.32	1,293.96	1.23	123,168.47
Walden, N. Y.	791	60,827.25	76.90	0.37	4.94	4.69	50.15	2.32	9.82	1.55	1.63	1.43	6,182.30	7.81	4,515.89	5.71	71,525.44
Monrovia, Calif.	1,371	161,721.80	117.96	1.80	4.35	5.54	68.92	6.47	10.37	7.77	0.97	11.77			35,804.84	26.12	197,526.64
Monterey, Calif.	649	53,935.00	83.11	0.67	5.55	7.32	49.46	6.24	7.56	3.08	0.46	2.47			4,700.00	7.24	58,635.00
Roselle Park, N. J.	1,294	120,834.35	93.38	1.46	0.46	10.76	55.87	4.89	12.78	4.70	0.29	2.17	30,946.43	23.92	2,144.77	1.65	153,925.55
Columbus, Nebr.	1,152	86,336.07	74.94	0.24	3.33	12.39	39.88	4.03	11.53	1.62	0.68	1.24	50.07	0.04	1,407.13	1.23	87,793.27
Grinnell, Iowa.	1,140	92,763.96	81.37	0.05	3.74	6.04	51.55	1.56	14.48	0	2.86	1.09	21,286.56	18.67	18,910.63	16.59	132,961.15
Whitehall, N. Y.	1,049	76,207.76	72.65	0.55	4.72	0	50.32	1.53	10.18	1.24	2.56	1.55	4,043.27	3.85	6,619.35	6.31	86,870.38
Haverstraw N. Y.	929	69,382.43	74.69	0.93	4.87	0.27	43.79	2.93	7.35	10.84	3.23	0.48	25,059.60	26.97	341.70	0.37	94,783.73
Santa Clara, Calif.	763	61,955.43	81.20	0.16	0.13	6.95	52.03	3.76	10.29	3.78	0.90	3.20			1,436.00	1.88	63,391.43
Marshall, Mo.	1,088	71,405.72	65.63	0.56	3.54	9.22	38.52	1.66	6.00	0.82	3.78	1.53	11,697.66	10.75	234,317.91	215.37	317,421.29
Hastings, Mich.	1,168	107,507.72	92.04	0.42	4.80	5.66	57.27	4.34	13.16	3.14	0.46	2.79	30,725.64	26.31	1,506.67	1.29	139,740.03

TABLE 24.—CITY SCHOOL EXPENDITURES AND COST PER PUPIL IN AVERAGE DAILY ATTENDANCE (Continued)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Caldwell, Idaho	1,207	84,784.31	70.24	1.19	3.94	4.15	45.17	4.21	8.02	0.96	2.09	0.51	9,041.00	7.49	1,831.35	1.52	95,656.66
Yankton, S. Dak.	990	86,364.20	87.24	3.26	4.16	2.63	59.69	2.70	11.98	0.82	0.88	1.12	9,854.25	9.95	44,481.27	44.93	140,699.72
Agawan, Mass.	1,151	81,381.38	70.70	0.94	4.07	1.51	39.63	4.81	5.94	0.89	.....	12.91	30,535.00	26.53	171,173.97	148.72	283,090.35
Prescott, Ariz.	895	115,942.81	129.54	0.23	6.74	11.12	69.90	5.84	12.60	8.59	11.75	2.77	.....	.....	34,278.23	38.30	150,221.04
Totals and Averages	**131,338**	**$10,086,333.58**	**$76.80**	**$0.85**	**$3.46**	**$5.70**	**$47.09**	**$3.20**	**$9.79**	**$2.91**	**$1.56**	**$2.24**	**$1,865,583.23**	**$14.20**	**$2,951,846.95**	**$22.48**	**$14,903,763.76**
Median	**1,323**	**99,307.54**	**78.33**	**0.56**	**3.57**	**5.45**	**47.75**	**3.00**	**9.90**	**2.66**	**1.52**	**1.67**	**15,871.25**	**11.17**	**5,294.65**	**4.40**	**137,654.07**

TABLE 25.—CITY SCHOOL EXPENDITURES AND COST PER PUPIL IN AVERAGE DAILY ATTENDANCE

Fiscal Year Ended In 1923

69 Cities Under 5,000, Arranged In Order Of Population 1920 Census

City	Average daily attendance	Current expense		Current expense per pupil in average daily attendance for									Debt service		Capital outlay		Total school expenditure
				General control		Instruction											
		Expenditure	Per pupil in average daily attendance	Business	Educational	Supervision	Teachers salaries	Other instruction items	Operation	Maintenance	Fixed charges	Auxiliary agencies	Expenditure	Per pupil in average daily attendance	Expenditure	Per pupil in average daily attendance	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Grove City, Pa.	1,350	$96,927.79	$71.80	$1.61	$0.21	$3.89	$43.13	$8.17	$8.36	$2.34	$2.85	$1.24	$24,692.02	$18.29	$152,539.15	$112.99	$274,158.96
Oconto, Wis.	884	70,727.67	80.01	0.16	5.35	7.38	46.35	2.98	10.68	6.63	0.24	0.24	.....	.....	10,199.10	11.54	80,926.77
Ely, Minn.	1,996	239,481.72	119.98	2.31	6.44	13.13	51.22	8.97	23.49	3.16	0.19	11.07	7,250.00	3.63	45,141.78	22.61	291,873.50
Orange, Calif.	866	70,351.85	81.24	0	4.22	11.54	41.47	6.12	11.20	3.97	0.55	2.17	.....	.....	44,518.20	51.41	114,870.05
Noblesville, Ind.	922	55,236.83	59.91	0.27	3.85	6.21	33.72	1.29	9.69	1.54	2.78	0.56	5,050.00	5.48	69,602.00	75.49	129,888.83
Valley City, N. D.	974	103,534.56	106.30	1.11	6.29	18.52	44.11	6.49	19.93	2.12	2.74	4.99	4,580.00	4.70	1,325.86	1.36	109,440.42
Albion, N. Y.	957	74,699.72	78.06	0.60	3.49	1.07	53.01	0.43	8.64	5.91	2.44	2.47	4,496.00	4.70	1,876.09	1.96	81,071.81
Somerset, Ky.	1,364	54,246.15	39.77	0.94	4.01	4.47	22.14	0.73	4.25	1.94	0.29	1.00	8,239.12	6.04	24,173.59	17.72	86,658.86
Auburn, Ind.	1,035	86,421.49	83.50	0.29	3.69	13.86	42.57	2.20	14.49	5.69	0.43	0.28	12,581.50	12.16	2,817.50	2.72	101,820.49
Dansville, N. Y.	615	54,092.80	87.96	0.94	1.83	0.02	58.65	1.86	11.83	3.86	3.25	5.72	2,675.03	4.35	2,456.85	3.99	59,224.68
McPherson, Kansas	1,018	70,278.95	69.04	0.43	3.16	4.12	42.69	2.12	6.82	6.94	1.04	1.72	17,427.08	17.12	725.75	0.71	88,431.78
Alliance, Neb.	1,069	83,763.37	78.36	0.39	4.93	3.83	51.72	4.56	8.98	2.18	0.15	1.62	538.44	0.50	170,513.50	159.51	254,815.31
Murray, Utah	1,071	72,314.97	67.52	0.52	4.50	6.83	39.19	6.09	7.30	2.35	0.21	0.53	26,223.35	24.49	1,802.47	1.68	100,340.79
Sturgeon Bay, Wis.	892	59,426.21	66.62	0.42	3.87	1.62	46.10	1.24	11.05	0.68	0.10	1.54	733.19	0.82	2,596.22	2.91	62,755.62
Two Harbors, Minn.	1,686	145,902.50	86.54	2.36	3.69	3.42	49.24	2.82	10.86	1.92	2.15	10.08	4,476.00	2.65	2,847.00	1.69	153,225.50
Boonville, Ind.	1,053	53,101.79	50.43	0.07	3.38	4.35	32.80	0.86	5.05	3.70	0.21	0.01	6,057.50	5.75	1,946.94	1.85	61,106.23
Waupun, Wis.	741	71,286.92	96.20	0.50	4.36	7.12	51.75	5.26	16.41	8.61	0.21	1.98	28,324.50	38.23	4,313.75	5.82	103,925.17
Green Island, N. Y.	494	28,239.29	57.17	0.98	5.10	0	39.81	1.83	6.80	1.15	0.56	0.94	1,239.27	2.51	1,447.41	2.93	30,925.97
Richmond, Mo.	1,126	62,783.62	55.76	0.11	3.16	1.28	39.26	2.07	7.21	1.04	1.16	0.47	7,285.82	6.47	10,358.30	9.20	80,427.74
Dobbs Ferry, N. Y.	648	64,367.58	99.33	3.53	0.40	.5,39	60.02	6.08	11.70	5.18	1.42	5.61	7,950.00	12.27	11,463.23	17.69	83,780.81

TABLE 25.—CITY SCHOOL EXPENDITURES AND COST PER PUPIL IN AVERAGE DAILY ATTENDANCE (Continued)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Athens Boro, Pa	773	52,391.81	67.78	1.64	0.60	3.99	40.53	6.15	9.30	1.82	2.37	1.38	49,585.42	64.15	1,480.22	1.91	103,457.45
McCook, Neb	1,396	89,379.73	64.03	0.05	3.78	1.77	40.63	4.18	7.98	2.07	2.52	1.05	2,500.00	1.79	163.20	0.12	92,042.93
Nazareth, Pa	756	41,445.57	54.82	2.89	3.58	0	36.51	3.24	6.51	1.16	0.93	.....	23,160.59	30.64	73,357.99	97.03	137,964.15
Boyne City, Mich	1,012	77,451.49	76.53	0.90	4.92	.....	51.03	3.86	8.71	3.01	0.16	3.24	23,307.26	23.03	1,401.21	1.38	102,159.96
Ashland, Oregon	1,001	72,132.50	72.06	0.55	4.05	8.04	42.73	2.53	8.41	2.49	1.26	2.00	10,000.00	9.99	0	0	82,132.50
Alexandria, Ind	769	50,582.47	65.78	0.67	4.97	10.41	33.46	0	9.89	5.07	0.43	0.88	1,900.00	2.47	854.04	1.11	53,336.51
Owego, N. Y	738	63,637.71	86.22	3.52	6.35	5.64	53.30	1.84	10.02	0.60	3.56	1.39	15,569.74	21.10	56,416.95	76.45	135,624.40
Durango, Colo	1,007	87,824.32	87.21	0.71	4.30	10.44	48.51	4.73	10.51	2.85	1.23	3.93	9,321.87	9.26	3,127.35	3.11	100,273.54
Northfield, Minn	960	72,934.23	75.97	0.12	4.68	8.21	41.28	4.87	11.65	0.66	2.91	1.59	7,232.54	7.54	1,979.30	2.06	82,146.07
Saugerties, N. Y	555	44,227.43	79.69	0.67	6.31	.....	47.42	3.69	10.70	2.73	7.24	0.93	4,253.29	7.66	569.20	1.03	49,049.92
Ellensburg, Wash	969	81,115.29	83.71	0.60	4.18	9.44	54.56	1.80	9.81	1.84	0.22	1.26	.....	.....	733.86	0.76	81,849.15
Ripon, Wis	809	64,302.89	79.48	0.18	3.61	5.08	51.14	2.01	13.23	1.01	0.08	3.14	11,132.45	13.76	2,074.09	2.56	77,509.43
Naperville, Ill	678	59,946.33	88.42	0.70	6.77	2.90	58.28	2.79	12.00	2.08	0.93	1.97	7,836.59	11.56	2,138.29	3.15	69,921.21
South Haven, Mich	977	80,340.81	82.23	0.43	4.85	3.53	54.02	1.43	11.06	1.35	0.87	4.69	8,912.24	9.12	4,786.60	4.90	94,039.65
Fort Morgan, Colo	1,670	130,444.42	78.11	0.77	3.53	2.39	53.89	4.64	8.31	1.70	1.04	1.84	11,287.28	6.76	3,053.17	1.83	144,784.87
Hendersonville, N. C	1,092	50,069.91	45.85	0.44	3.81	2.86	31.89	0.18	3.51	2.51	0.65	0	10,512.90	9.62	2,905.08	2.66	63,487.89
Washburn, Wis	979	46,651.35	47.65	0.09	3.01	3.75	26.97	1.02	4.85	1.63	6.02	0.31	3,213.83	3.28	.....	.....	49,865.18
Walton, N. Y	818	66,380.65	81.15	0.85	0.27	4.07	56.89	3.46	9.63	2.36	2.17	1.45	23,082.54	28.22	1,808.51	2.21	91,271.70
Montrose, Colo	938	69,345.53	73.93	0.99	2.45	3.98	50.20	3.75	7.86	1.40	1.28	2.02	4.00	.....	1,879.49	2.01	71,229.02
West Homestead, Pa	508	42,419.15	83.50	0.79	0.84	4.73	28.29	23.21	10.50	8.38	5.60	1.16	16,365.00	32.21	930.72	1.83	59,714.87
Plymouth, Wis	627	47,852.21	76.32	0.32	0.64	6.37	53.14	2.55	9.15	2.89	0.52	0.74	18,237.39	29.08	863.92	1.38	66,953.52
Crystal Falls, Mich	1,569	146,345.82	93.27	1.18	5.58	7.26	53.60	3.50	16.83	1.59	0.17	3.56	27,843.54	17.75	.....	.....	174,189.36
Attica, Ind	756	41,669.61	55.12	0.41	4.46	6.05	36.60	1.36	4.08	1.76	0.06	0.34	2,646.67	3.50	662.94	0.88	44,979.22
Alexandria, Minn	957	80,194.10	83.80	0.39	5.35	0	51.64	6.22	11.24	1.40	2.55	5.01	.....	.....	2,863.50	2.99	83,057.60
Jenkintown, Pa	472	49,946.24	105.82	5.19	2.33	0	73.64	10.26	8.67	3.11	2.62	0	12,092.10	25.62	215,092.93	455.71	277,131.27
Waynesboro, Pa	1,924	97,290.74	50.57	0.16	1.71	0	37.50	2.78	5.15	0.60	1.35	1.32	1,694.40	0.88	795.78	0.41	99,780.92
Renton, Wash	1,003	75,753.37	75.53	0.43	3.61	2.44	54.10	3.61	8.88	0.47	0.80	1.19	10,650.00	10.62	175.19	0.17	86,578.56
Paola, Kansas	798	58,099.03	72.81	0.26	4.06	3.13	47.87	3.66	9.21	2.27	2.24	0.11	12,600.00	15.79	47,216.01	59.17	117,915.04
Hiawatha, Kansas	736	63,664.91	86.50	0.43	4.34	2.66	52.30	2.16	12.74	9.46	1.27	1.14	3,145.15	4.27	1,647.68	2.24	68,457.74
Lewisburg, Pa	580	31,279.40	53.93	0.52	1.51	3.62	32.82	5.14	7.07	0.64	2.02	0.59	0	0	147.05	0.25	31,426.45
Lowville, N. Y	740	55,931.40	75.58	0.55	0.14	3.50	59.35	2.01	6.75	0.76	0.19	2.33	8.26	0.01	1,766.20	2.39	57,705.86
Greenport, N. Y	731	50,930.86	69.67	0.48	0.77	5.70	49.40	1.63	6.96	3.58	0.84	0.31	3,028.00	4.14	3,331.62	4.56	57,290.48
North Vernon, Ind	583	33,041.45	56.68	0.36	4.69	5.24	39.82	0	4.24	2.16	0.03	0.14	2,450.00	4.20	.....	.....	35,491.45
Hudson, Wis	613	49,447.79	80.67	0.41	5.63	0	54.22	4.24	14.70	0.50	0.42	0.55	5,135.96	8.38	.....	.....	54,583.75
Southampton, N. Y	700	83,686.31	119.55	0.57	1.64	6.28	71.32	4.57	17.00	9.38	3.24	5.55	26,631.53	38.05	601.01	0.86	110,918.85
Sandpoint, Idaho	1,151	82,036.35	71.27	0.75	4.66	5.47	42.42	3.81	8.13	0.69	2.64	2.70	20,170.11	17.53	140,639.77	122.19	242,846.23
Coplay, Pa	431	21,936.85	50.90	1.73	0.78	0	35.45	3.54	6.67	0.45	2.06	0.22	6,751.71	15.67	932.77	2.16	29,621.33
Coudersport, Pa	641	32,820.18	51.20	0.80	1.38	3.74	33.42	1.60	5.23	0.05	3.52	1.46	9,945.42	15.52	34,251.90	53.43	77,017.50
Anthony, Kansas	761	51,379.07	67.52	0.48	5.24	4.73	42.50	2.76	9.83	0.71	0.53	0.74	10,000.00	13.14	731.55	0.96	62,110.62
Florence, Colo	776	63,686.58	82.07	1.07	5.99	9.86	47.17	5.60	11.07	0.96	0.35	0	10,654.60	13.73	2,724.08	3.51	77,065.26
Parkesburg, Pa	440	24,537.49	55.77	1.75	1.06	4.09	32.35	5.00	5.84	3.10	1.88	0.70	12,875.50	29.26	324.93	0.74	37,737.92
Dunkirk, Ind	547	25,361.38	46.36	0.82	4.21	4.82	26.93	0.04	8.16	1.03	0.35	C	48,990.00	89.56	552.21	1.01	74,903.59
Babylon, N. Y	533	49,636.25	93.13	0.87	0.96	7.57	61.24	2.67	11.43	2.16	3.83	2.40	9,100.25	17.07	11,143.13	20.91	69,879.63
Lamar, Colo	907	71,609.20	78.95	1.97	4.07	10.94	46.61	2.20	7.92	2.39	0.14	2.71	7,725.19	8.52	321.29	0.35	79,655.68
East Grand Forks, Minn.	469	48,436.63	103.28	1.23	10.62	9.16	60.39	3.38	17.09	0.62	0.72	0.07	9,528.65	20.32	35,321.10	75.31	93,286.38
North Baltimore, Ohio	600	33,498.24	55.83	0.27	0.06	4.33	34.09	0.82	8.01	2.38	0.50	5.37	6,511.75	10.85	2,350.00	3.92	42,359.99
Homer, N. Y	542	35,010.89	64.60	0.75	0.04	13.10	34.25	2.28	8.49	0.13	2.19	3.37	8,090.09	14.93	1,366.61	2.52	44,467.59
Fairmont, Ind	483	41,902.18	86.75	1.38	7.84	6.84	45.87	1.36	14.62	6.83	0.95	1.06	25,463.80	52.72	0	0	67,365.98
Morris, Ill	796	63,020.81	79.17	1.47	5.56	12.46	41.36	3.67	10.80	1.47	0.87	1.51	4,750.00	5.97	432.55	0.54	68,203.36
Totals and averages	61,032	$4,570,214.71	$74.88	$0.87	$3.74	$5.28	$45.34	$3.55	$9.91	$2.53	$1.40	$2.26	$725,716.43	$11.89	$1,228,579.68	$20.13	$6,524,510.82
Median	809	63,020.81	76.32	0.60	3.87	4.47	46.10	2.82	9.21	2.08	0.95	1.35	8,239.12	9.99	1,979.30	2.39	81,071.81

City Tax Rates and Property Valuations in 1923

This section presents figures on city tax rates and property valuations for the fiscal years ending in 1922 and 1923. The data given were obtained from a section of the inquiry reproduced on page 62.

Caution Needed in Interpretations

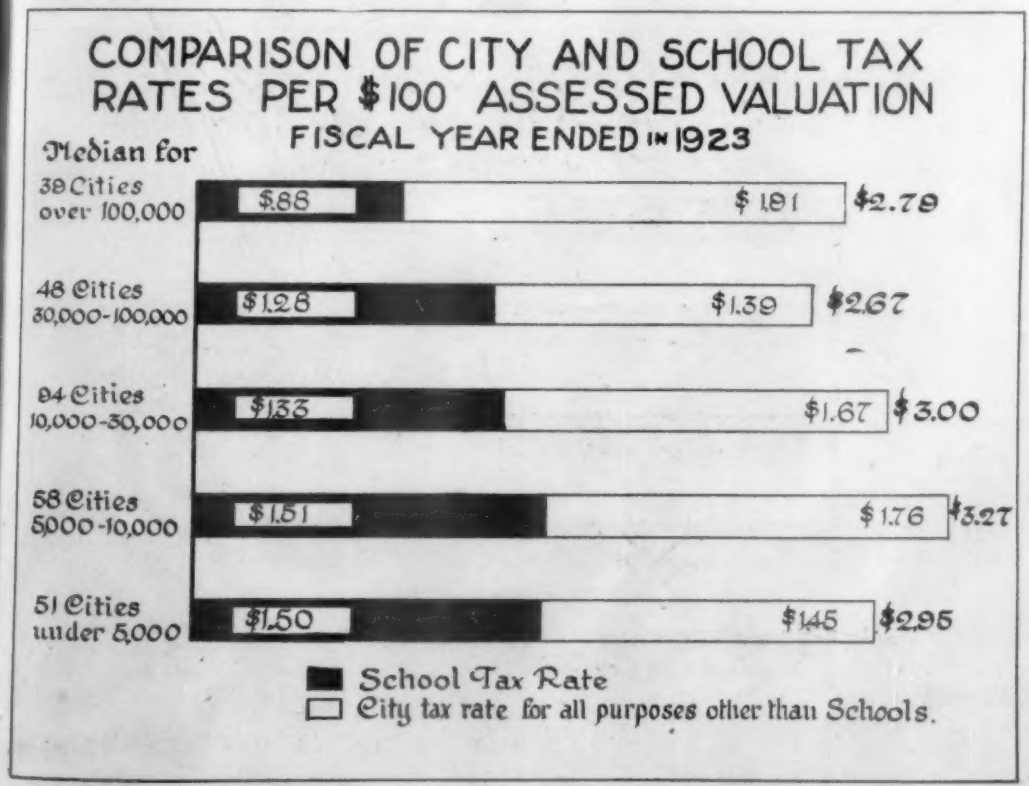
The general cautions suggested on page 35 should be observed in interpreting these figures. The ratio of assessed valuation to real valuation as reported and given in column 13 of the succeeding tables is in many cases a mere approximation. Those familiar with studies in the field of taxation readily recognize that many local communities do not know with accuracy the ratio that exists between the assessed and real value of property. The report from many cities on this matter is doubtless a guess. The situation is further complicated since some cities function under laws that state that the assessed valuation shall be 100 per cent of the real value, but in actual practice the law is not observed.

For this reason the comparability of the figures given in columns 3, 5, 7, 9 which are based upon the percentages given in column 13 is doubtless considerably reduced.

The actual tax rates on assessed valuation reported are also given for the use of those who prefer them to the equalized or real rates calculated on the basis of the reported ratio of assessed to real valuation. The fact that municipal and school district boundaries are not always co-terminous enters as a confusing factor in assembling the facts under this section. In some cases the tax rates in different parts of a city school district differ. It was not possible to point out and explain this condition without seriously delaying the issuance of the Bulletin.

Another factor also enters here. Municipal accounting systems vary and are not di-

CHART XI



rectly comparable without considerable qualification. Also certain functions, for example, playground maintenance in some cities, are under the school district, in others they are maintained by the municipality.

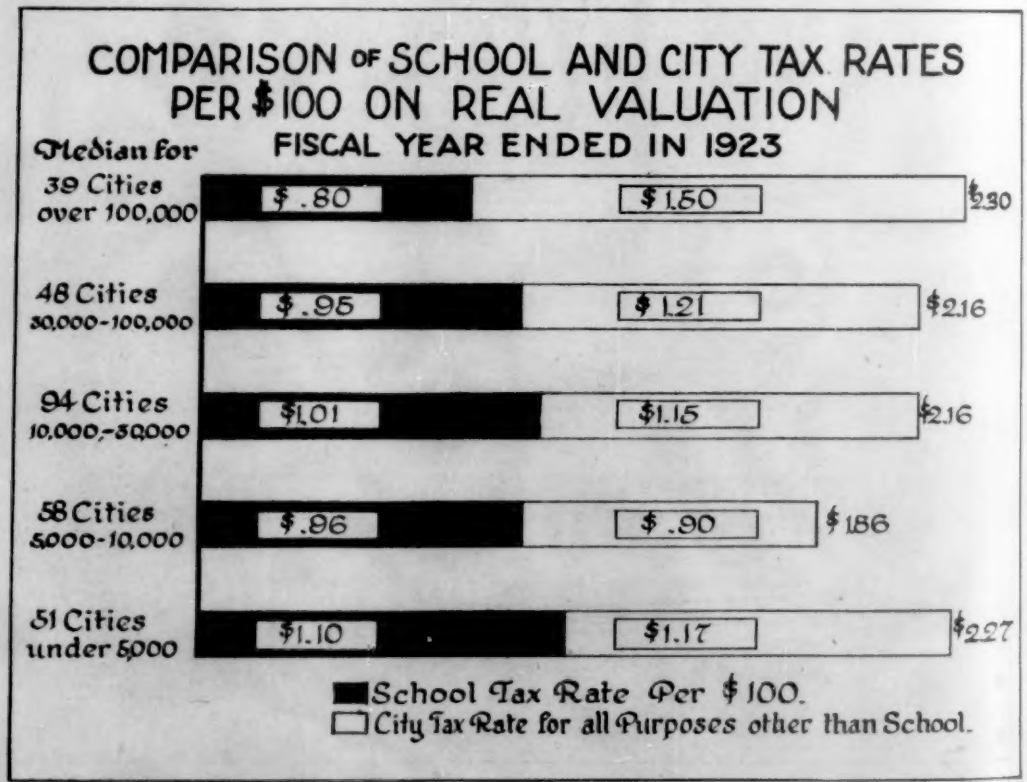
These are but a few of the factors that tend

TABLE 26.—SUMMARY OF CITY TAX RATES AND PROPERTY VALUATIONS
Fiscal year ended in 1923

City Groups	Median City tax per $100 taxable property (includes school tax)				Median school tax per $100 taxable property				Median per cents that school tax rate is of city tax rate		Total assessed valuation of taxable property	Median per cents assessed valuation of real valuation
	Fiscal year ended in 1923		Fiscal year ended in 1922		Fiscal year ended in 1923		Fiscal year ended in 1922					
	Rate (Assessed valuation)	Rate (Real valuation)	Rate (Assessed valuation)	Rate (Real valuation)	Rate (Assessed valuation)	Rate (Real valuation)	Rate (Assessed valuation)	Rate (Real valuation)	1923	1922		
1	2	3	4	5	6	7	8	9	10	11	12	13
39 cities over 100,000 in population	$2.79	$2.30	$2.74	$2.23	$0.88	$0.80	$0.85	$0.77	34.3	33.0	$18,773,104,891	100
48 cities 30,000 to 100,000 in population	2.67	2.16	2.90	2.05	1.28	0.95	1.25	0.94	44.0	45.2	3,404,614,437	75
94 cities 10,000 to 30,000 in population	3.00	2.16	2.88	2.00	1.33	1.01	1.28	0.90	43.7	44.2	1,598,274,270	75
58 cities 5,000 to 10,000 in population	3.27	1.86	3.16	1.87	1.51	0.96	1.39	0.90	47.4	45.2	403,761,617	60
51 cities under 5,000 in population	2.95	2.27	2.93	2.32	1.50	1.10	1.50	1.06	46.7	49.7	170,292,061	70

This table summarizes data given in detail for individual cities in subsequent tables in this section. See medians given at foot of each table. The figures above should be read as follows: 50 per cent of 39 cities over 100,000 in population in 1923 levied a municipal tax including school tax of $2.79 or greater on each $100 of taxable property as assessed; 50% of these cities levied a tax of $2.79 or less on each $100 of assessed valuation, etc. Similarly read the other medians given in this and in subsequent tables of this section.

CHART XII



to reduce the comparability of the figures in the subsequent tables.

Percentage of City Tax to Schools

The percentage that the school tax rate is of the total city tax rate including schools is given in columns 10 and 11 of the following tables. The existing rates both for schools and for municipal purposes are graphically shown in charts XI and XII based upon Table 26.

In comparing the school tax rate and the city tax rate one should have in mind the fact that some cities receive a considerable percentage of their revenues from the State. The percentage of local revenues that go for the support of schools would be affected by this factor. The section on sources of revenues reveals the percentage of revenues that comes from the State and other taxation units.

It should also be realized that the division of functions between the municipal government and the school board differs

TABLE 27.—CITY TAX RATES AND PROPERTY VALUATIONS
Fiscal Year Ended in 1923
39 Cities over 100,000—Arranged in Order of Population 1920 Census

City	City tax per $100 taxable property (includes school tax)				School tax per $100 taxable property				Per cent that school tax rate is of city tax rate		Assessed Valuation taxable property in City	Per cent assessed of real valuation
	Fiscal Year Ended in 1923		Fiscal Year Ended in 1922		Fiscal Year Ended in 1923		Fiscal Year Ended in 1922		Fiscal Year Ended in 1923	Fiscal Year Ended in 1922		
	Rate (Assessed Valuation)	Rate (Real Valuation)	Rate (Assessed Valuation)	Rate (Real Valuation)	Rate (Assessed Valuation)	Rate (Real Valuation)	Rate (Assessed Valuation)	Rate (Real Valuation)				
1	*2*	*3*	*4*	*5*	*6*	*7*	*8*	*9*	*10*	*11*	*12*	*13*
Chicago, Ill.	$5.44	$2.72	$3.88	$1.94	$2.65	$1.33	$1.59	$0.80	48.7	41.0	$1,707,817,620	50
Philadelphia, Pa.	2.70	2.30	2.15	1.83	0.95	0.81	0.80	0.68	35.2	37.2	2,321,389,738	85
Detroit, Mich.	2.25	2.25	2.21	2.21	0.55	0.55	0.75	0.75	24.4	33.9	2,109,989,410	100
Cleveland, Ohio	.....	.....	.....	.....	0.96	0.77	0.96	0.77	.....	.....	1,570,000,000	80
St. Louis, Mo.	2.50	2.50	2.42	2.42	0.88	0.88	0.85	0.85	35.2	35.1	984,261,889	100
Pittsburgh, Pa.	3.20	3.20	3.40	3.40	1.15	1.15	0.85	0.85	35.9	25.0	900,000,000	100
San Francisco, Calif.	3.47	3.47	3.47	3.47	0.55	0.55	0.55	0.55	15.9	15.9	615,330,576	100
Newark, N. J.	3.76	3.76	3.78	3.78	0.92	0.92	0.93	0.93	24.5	24.6	593,196,103	100
New Orleans, La.	2.75	2.34	2.75	2.34	0.70	0.60	0.70	0.60	25.5	25.5	521,563,323	85
Minneapolis, Minn.	5.44	2.07	5.34	2.03	2.01	0.76	1.95	0.74	36.9	36.5	270,280,729	38
Indianapolis, Ind.	1.91	1.91	1.81	1.81	0.82	0.82	0.86	0.86	42.9	47.5	621,060,000	100
Jersey City, N. J.	3.76	3.76	3.45	3.45	0.80	0.80	0.78	0.78	21.3	22.6	473,538,768	100
Rochester, N. Y.	2.95	2.36	2.29	1.83	1.18	0.94	0.75	0.60	40.0	32.8	359,336,083	80
Denver, Colo.	2.86	2.86	2.76	2.76	1.16	1.16	1.18	1.18	40.6	42.8	388,170,010	100
Providence, R. I.	1.85	1.85	1.85	1.85	0.50	0.50	0.50	0.50	27.0	27.0	531,758,840	100
Louisville, Ky.	2.10	.....	2.00	.....	0.61	.....	0.60	.....	29.0	30.0	300,000,000	.....
St. Paul, Minn.	6.05	2.30	6.75	2.57	1.69	0.64	1.51	0.57	27.9	22.4	232,352,442	38
Oakland, Calif.	2.25	1.13	2.25	1.13	1.53	0.77	1.53	0.77	68.0	68.0	191,000,000	50
Akron, Ohio	2.01	2.01	.....	.....	1.01	1.01	0.92	0.92	50.2	.....	317,816,080	100
Omaha, Nebr.	2.23	2.23	2.23	2.23	1.20	1.20	1.20	1.20	53.8	53.8	329,393,266	100
Worcester, Mass.	2.68	2.68	2.72	2.72	0.72	0.72	0.73	0.73	26.9	26.8	270,365,550	100
Birmingham, Ala.	1.50	0.90	1.50	0.90	0.50	0.30	0.50	0.30	33.3	33.3	145,813,598	60
San Antonio, Texas	2.20	1.65	2.15	1.61	0.60	0.45	0.50	0.38	27.3	23.3	180,019,110	75
Dallas, Texas	2.46	0.86	2.46	0.86	0.93	0.33	0.93	0.33	37.8	37.8	200,000,000	35
Dayton, Ohio	2.82	1.83	2.90	1.89	0.70	0.46	0.73	0.47	24.8	25.2	231,373,170	65
Bridgeport, Conn.	2.92	2.92	3.08	3.08	0.70	0.70	.....	.....	24.0	.....	236,647,744	100
Grand Rapids, Mich.	2.31	2.31	2.15	2.15	1.21	1.21	1.14	1.14	52.4	53.0	221,426,753	100
Youngstown, Ohio	1.76	.....	1.58	.....	0.73	.....	0.60	.....	41.5	38.0	326,385,000	.....
Paterson, N. J.	2.99	2.99	3.33	3.33	1.20	1.20	1.25	1.25	40.1	37.5	164,425,180	100
New Bedford, Mass.	2.82	2.82	2.74	2.74	0.87	0.87	0.85	0.85	30.9	31.0	200,965,000	100
Trenton, N. J.	3.28	2.30	3.22	2.25	1.05	0.74	0.97	0.68	32.0	30.1	140,707,032	70
Nashville, Tenn.	1.70	1.28	1.70	1.28	0.15	0.11	0.15	0.11	8.8	8.8	128,500,000	75
Salt Lake City, Utah	3.12	3.12	3.12	3.12	0.81	0.81	0.85	0.85	26.0	27.2	189,133,257	100
Camden, N. J.	1.98	1.98	1.93	1.93	0.83	0.83	0.81	0.81	41.9	42.0	144,753,763	100
Albany, N. Y.	3.15	2.52	3.22	2.58	0.74	0.59	0.77	0.62	23.5	23.9	127,194,912	80
Cambridge, Mass.	2.99	2.99	3.00	3.00	0.85	0.85	0.85	0.85	28.4	28.3	147,393,615	100
Reading, Pa.	2.05	1.74	2.00	1.70	1.00	0.85	1.00	0.85	48.8	50.0	98,872,153	85
Spokane, Wash.	3.30	1.65	3.30	1.65	1.50	0.75	1.50	0.75	45.5	45.5	82,518,812	50
Yonkers, N. Y.	3.04	3.04	3.20	3.20	1.07	1.07	1.06	1.06	35.2	33.1	198,415,365	100
Medians	**$2.79**	**$2.30**	**$2.74**	**$2.23**	**$0.88**	**$0.80**	**$0.85**	**$0.77**	**34.3**	**33.0**	**$18,773,104,891** [1]	**100**

The figures given in columns 2, 4, 6, and 8 were taken from the section of the inquiry form (page 62) headed Property Valuations and Tax Rates, questions 4, 5, and 8. The figures of columns 3, 5, 7, and 9 are calculated using the percentage of assessed to real valuation as reported in column 13 and obtained from question 2 of this section of the inquiry. For example, Chicago's tax rate of $5.44 per $100 assessed valuation is $2.72 per $100 real valuation when the percentage given in column 13 is used in the calculation. The percentages of columns 10 and 11 are calculated by dividing the figure in column 6 by that in column 2, and the figure in column 8 by that in column 4. The figure in column 12 is that reported after question 1 of this section of the inquiry.

[1] Total.

in different cities. This would have a decided influence in determining the percentage that the school tax rate is of city tax rate.

In recent years there has been a tendency for the school tax rate to increase more rapidly than the municipal rate.[1] Schools are claiming an increasing percentage of local revenues.

[1] This statement is based upon the figures of the U. S. Census Bureau. See for example, Baltimore Bulletin of Education, November 1923, page 139.

TABLE 28.—CITY TAX RATES AND PROPERTY VALUATIONS

Fiscal Year Ended in 1923

48 Cities 30,000 to 100,000—Arranged in Order of Population 1920 Census

City	City tax per $100 taxable property (includes school tax)				School tax per $100 taxable property				Per cent that school tax rate is of city tax rate		Assessed Valuation taxable property in City	Per cent assessed of real valuation
	Fiscal Year Ended in 1923		Fiscal Year Ended in 1922		Fiscal Year Ended in 1923		Fiscal Year Ended in 1922		Fiscal Year Ended in 1923	Fiscal Year Ended in 1922		
	Rate (Assessed Valuation)	Rate (Real Valuation)	Rate (Assessed Valuation)	Rate (Real Valuation)	Rate (Assessed Valuation)	Rate (Real Valuation)	Rate (Assessed Valuation)	Rate (Real Valuation)				
1	2	3	4	5	6	7	8	9	10	11	12	13
Duluth, Minn	$4.43	$1.46	$4.41	$1.46	$2.16	$0.71	$2.06	$0.68	48.8	46.7	$124,025,757	33
Erie, Pa	3.50	2.63	3.50	2.63	1.40	1.05	1.40	1.05	40.0	40.0	115,274,947	75
Schenectady, N. Y	4.31	2.89	4.08	2.73	1.85	1.24	1.75	1.17	42.9	42.9	77,618,258	67
Fort Wayne, Ind	1.65	1.32	1.67	1.34	0.90	0.72	0.90	0.72	54.5	53.9	167,500,000	80
St. Joseph, Mo	2.43	1.46	2.38	1.43	1.23	0.74	1.18	0.71	50.6	49.6	79,000,000	60
El Paso, Tex	3.45	2.42	.....	.....	0.80	0.56	.....	.....	23.2	.....	100,935,400	70
Harrisburg, Pa	3.60	2.16	3.05	1.83	1.70	1.02	1.70	1.02	47.2	55.7	65,998,615	60
Allentown, Pa	2.00	1.50	2.00	1.50	1.20	0.90	1.20	0.90	60.0	60.0	70,104,925	75
Wichita, Kans	2.95	2.95	.....	.....	1.50	1.50	1.10	1.10	50.8	.....	109,600,000	100
Tulsa, Okla	2.23	1.67	.....	.....	1.50	1.13	1.50	1.13	67.3	.....	103.487,227	75
South Bend, Ind	2.58	2.58	.....	.....	1.08	1.08	.....	.....	41.9	.....	139,086,580	100
Portland, Me	3.16	2.05	3.16	2.05	0.69	0.45	0.59	0.38	21.8	18.7	100,954,725	65
Johnstown, Pa	2.67	2.40	2.64	2.38	1.35	1.22	1.40	1.26	50.6	53.0	67,132,405	90
Terre Haute, Ind	2.28	2.28	2.22	2.22	1.32	1.32	1.38	1.38	57.9	62.2	85.065,350	100
Rockford, Ill	6.59 [1]	3.30	6.21 [2]	3.11	2.46 [1]	1.23	2.37 [2]	1.19	37.3	38.2	43,377,704 [1]	50
Berkeley, Calif	1.60	1.12	1.58	1.11	0.35	0.25	0.35	0.25	21.9	22.2	63,075,721	70
Long Beach, Calif	2.92	1.46	3.05	1.53	1.55	0.78	1.88	0.94	53.1	61.6	115,926,170	50
Gary, Ind	2.34	1.17	2.38	1.19	0.76	0.38	0.76	0.38	32.5	31.9	129,121,180	50
Lincoln, Nebr	1.99	1.99	2.00	2.00	1.31	1.31	1.33	1.33	65.8	66.5	97,000,000	100
Portsmouth, Va	2.10	1.26	2.10	1.26	0.90	0.54	0.90	0.54	42.9	42.9	37,000,000	60
Niagara Falls, N. Y	1.82	1.64	.....	.....	0.64	0.58	0.61	0.55	35.2	.....	104,909,000	90
East Orange, N. J	3.02	3.02	3.12	3.12	0.81	0.81	0.90	0.90	26.8	28.8	83,000,000	100
Bethelem, Pa	2.10	1.58	2.10	1.58	1.25	0.94	1.25	0.94	59.5	59.5	60,897,013	75
Huntington, W. Va	1.92	1.44	1.99	1.49	1.01	0.76	1.07	0.80	52.6	53.8	117,472,362	75
Kalamazoo, Mich	2.37	1.90	.....	.....	1.43	1.14	.....	.....	60.3	.....	72,644,025	80
Jackson, Mich	1.55	1.55	1.68	1.68	0.78	0.78	0.70	0.70	50.3	41.7	76,713,878	100
McKeesport, Pa	2.50	1.25	3.00	1.50	1.50	0.75	1.80	0.90	60.0	60.0	38,611,945	50
Highland Park, Mich	1.71	1.28	1.89	1.42	0.85	0.64	0.90	0.68	49.7	47.6	165,316,900	75
Pasadena, Calif	.....	.....	4.14	2.07	2.13	1.07	2.04	1.02	.....	49.3	151,183,895	50
Chelsea, Mass	3.30	3.30	3.42	3.42	1.35	1.35	.....	.....	40.9	.....	43,822,300	100
Mount Vernon, N. Y	2.40	2.40	2.82	2.82	0.96	0.96	1.13	1.13	40.0	40.1	81,563,168	100
Lima, Ohio	2.46	1.23	2.58	1.29	0.90	0.45	1.18	0.59	36.6	45.7	50,125,020	50
Beaumont, Tex	2.00	1.60	2.00	1.60	0.60	0.48	0.60	0.48	30.0	30.0	7,500,000	80
Wichita Falls, Tex	.....	.....	.....	.....	1.00	0.60	1.00	0.60	.....	.....	33,000,000	60
West Hoboken, N. J	2.68	2.68	3.78	3.78	0.93	0.93	1.12	1.12	34.7	29.6	29,432,172	100
Jamestown, N. Y	.....	.....	.....	.....	2.14	1.28	1.98	1.19	.....	.....	27,934,520	60
Joliet, Ill	9.74	4.87	9.48	4.74	2.75	1.38	2.75	1.38	28.2	29.0	20,103,680	50
Muncie, Ind	2.70	2.70	2.66	2.66	1.06	1.06	.....	.....	39.3	.....	57,559,170	100
Aurora, Ill	7.61	3.81	.....	.....	3.00	1.50	2.71	1.36	39.4	.....	15,513,816	50
Williamsport, Pa	4.10	3.28	4.20	3.36	1.80	1.44	1.90	1.52	43.9	45.2	23,593,475	80
Battle Creek, Mich	3.12	2.34	3.08	2.31	1.43	1.07	1.33	1.00	45.8	43.2	52,708,410	75
Rock Island, Ill	5.92	2.96	6.02	3.01	3.66	1.83	2.75	1.38	61.8	45.7	12,417,875	50
Pontiac, Mich	3.42	3.42	3.44	3.44	1.54	1.54	1.52	1.52	45.0	44.2	44,117,086	100
Danville, Ill	4.57	2.29	4.56	2.28	2.75	1.38	2.70	1.35	60.2	59.2	16,693,028	50
Norristown, Pa	2.80	1.40	2.80	1.40	1.20	0.60	1.20	0.60	42.9	42.9	18,860,605	50
Hazleton, Pa	2.90	1.80	2.78	1.81	1.90	1.24	1.78	1.16	65.5	64.0	24,300,000	65
Watertown, N. Y	2.60	2.60	2.90	2.90	0.67	0.67	0.73	0.73	25.8	25.2	41,677,580	100
Waltham, Mass	2.90	2.32	2.96	2.37	0.77	0.62	0.77	0.62	26.6	26.0	41,658,550	80
Median	**$2.67**	**$2.16**	**$2.90**	**$2.05**	**$1.28**	**$0.95**	**$1.25**	**$0.94**	**44.0**	**45.2**	**$3,404,614,437 [3]**	**75**

Notes: [1] Figures for 1922. [2] Figures for 1921. [3] Total.
See statement at bottom of Table 27 for an explanation of the headings of this table.

TABLE 29.—CITY TAX RATES AND PROPERTY VALUATIONS

Fiscal Year Ended in 1923

94 Cities 10,000 to 30,000—Arranged in Order of Population 1920 Census

City	City tax per $100 taxable property (includes school tax)				School tax per $100 taxable property				Per cent that school tax rate is of city tax rate		Assessed Valuation taxable property in City	Per cent assessed of real valuation
	Fiscal Year Ended in 1923		Fiscal Year Ended in 1922		Fiscal Year Ended in 1923		Fiscal Year Ended in 1922		Fiscal Year Ended in 1923	Fiscal Year Ended in 1922		
	Rate (Assessed Valuation)	Rate (Real Valuation)	Rate (Assessed Valuation)	Rate (Real Valuation)	Rate (Assessed Valuation)	Rate (Real Valuation)	Rate (Assessed Valuation)	Rate (Real Valuation)				
1	2	3	4	5	6	7	8	9	10	11	12	13
Cranston, R. I.	$2.40	$2.40	$2.40	$2.40	$1.01	$1.01	$1.01	$1.01	42.1	42.1	$31,862,720	100
Plainfield, N. J.	2.94	2.06	2.83	1.98	1.15	0.81	1.15	0.81	39.1	40.6	43,576,258	70
Warren, Ohio	1.37	0.82	1.46	0.88	0.79	0.47	0.88	0.53	57.7	60.3	61,998,430	60
Richmond, Ind.	3.00	3.00	2.90	2.90	1.16	1.16	1.16	1.16	38.7	40.0	35,000,000	100
Rome, N. Y.	2.02	1.82	1.77	1.59	1.25	1.13	1.00	0.90	61.9	56.5	20,994,060	90
Lebanon, Pa.	2.30	1.84	2.10	1.68	1.30	1.04	1.10	0.88	56.5	52.4	18,932,752	80
Wilkinsburg, Pa.	2.70	2.16	2.70	2.16	1.70	1.36	1.70	1.36	63.0	63.0	25,135,715	80
Great Falls, Mont.	4.20	1.18	.....	.....	1.90	0.53	1.90	0.53	45.2	.....	12,884,842	28
Galesburg, Ill.	6.23	3.12	6.04	3.02	2.75	1.38	2.69	1.35	44.1	44.5	12,040,224	50
Meridian, Miss.	2.20	0.73	2.20	0.73	0.80	0.26	0.80	0.26	36.4	36.4	17,000,000	33
Ottumwa, Iowa	17.78	4.45	.....	.....	8.26	2.07	7.88	1.97	46.5	.....	4,771,999	25
Burlington, Vt.	2.79	2.09	2.79	2.09	2.23	1.67	2.23	1.67	79.9	79.9	24,366,855	75
Beverly, Mass.	2.20	1.65	2.28	1.71	0.74	0.56	0.70	0.53	33.6	30.7	44,073,425	75
Gloversville, N. Y.	2.73	2.73	.....	.....	1.33	1.33	.....	.....	48.7	.....	20,276,325	100
Pottsville, Pa.	2.48	0.99	3.70	1.48	0.90	0.36	1.70	0.68	36.3	45.9	22,965,810	40
Durham, N. C.	0.98	0.66	0.89	0.60	0.29	0.19	0.14	0.09	29.6	15.7	58,000,000	67
Logansport, Ind.	2.06	2.06	.....	.....	1.12	1.12	.....	.....	54.4	.....	24,692,960	100
Beloit, Wis.	2.90	2.47	3.00	2.55	1.50	1.28	1.50	1.28	51.7	50.0	27,394,338	85
Oil City, Pa.	.....	.....	.....	.....	2.70	1.81	2.50	1.68	.....	.....	10,570,855	67
White Plains, N. Y.	3.26	2.48	2.96	2.25	1.30	0.99	1.34	1.02	39.9	45.3	42,351,320	76
Eau Claire, Wis.	3.32	2.92	3.33	2.93	1.24	1.09	1.28	1.13	37.3	38.4	22,962,971	88
Torrington, Conn.	2.30	1.73	2.30	1.73	1.62	1.22	.....	.....	70.4	.....	26,151,825	75
Tucson, Ariz.	2.03	2.03	1.83	1.83	0.75	0.75	0.56	0.56	36.9	30.6	23,357,490	100
Appleton, Wis.	3.31	3.31	3.51	3.51	1.17	1.17	1.18	1.18	35.3	33.6	27,694,940	100
Ann Arbor, Mich.	2.20	1.76	2.06	1.65	1.15	0.92	1.03	0.82	52.3	50.0	35,728,300	80
Santa Barbara, Calif.	3.50	1.40	3.30	1.32	2.40	0.96	2.16	0.86	68.6	65.5	18,771,980	40
San Bernardino, Calif.	4.92	1.62	4.82	1.59	2.80	0.92	2.76	0.91	56.9	57.3	22,122,655	33
Bessemer, Ala.	1.30	0.78	1.30	0.78	0.30	0.18	0.30	0.18	23.1	23.1	8,147,970	60
Yakima, Wash.	.....	.....	.....	.....	1.35	0.68	1.83	0.92	.....	.....	12,745,596	50
Pittsburg, Kans.	3.98	3.98	3.56	3.56	1.65	1.65	1.50	1.50	41.5	42.1	18,628,488	100
Fairmont, W. Va.	1.81	1.81	2.20	2.20	1.11	1.11	1.50	1.50	61.3	68.2	29,102,699	100
Hackensack, N. J.	5.09	4.23	5.06	4.20	2.33	1.93	2.37	1.97	45.8	46.8	20,000,000	83
Mt. Carmel, Pa.	5.15	2.58	5.15	2.58	2.20	1.10	2.20	1.10	42.7	42.7	3,729,470	50
Owensboro, Ky.	2.67	1.60	2.55	1.53	1.17	0.70	1.05	0.63	43.8	41.2	12,650,670	60
Vincennes, Ind.	2.97	2.97	2.13	2.13	0.85	0.85	0.80	0.80	28.6	37.6	21,862,409	100
Gardner, Mass.	3.50	3.50	3.10	3.10	1.06	1.06	.....	.....	30.3	.....	18,044,467	100
Athens, Ga.	1.70	1.02	1.70	1.02	0.70	0.42	0.70	0.42	41.2	41.2	15,000,000	60
Champaign, Ill.	5.85	2.93	.....	.....	4.00	2.00	2.75	1.38	68.4	.....	7,491,611	50
Walla Walla, Wash.	.....	.....	.....	.....	0.84	0.42	0.80	0.40	.....	.....	11,523,620	50
Santa Ana, Calif.	3.35	1.01	3.00	0.90	1.65	0.50	1.40	0.42	49.3	46.7	12,282,765	30
Mishawaka, Ind.	1.62	1.62	1.34	1.34	1.16	1.16	0.88	0.88	71.6	65.7	31,963,430	100
Salina, Kans.	0.22	0.15	0.25	0.17	0.11	0.07	0.11	0.07	50.0	44.0	29,944,772	67
Greensburg, Pa.	4.10	2.87	.....	.....	2.00	1.40	1.80	1.26	48.8	.....	12,513,150	70
Hornell, N. Y.	4.65	2.33	4.04	2.02	2.89	1.45	2.46	1.23	62.2	60.9	8,306,985	50
Rutland, Vt.	3.15	1.10	3.00	1.05	1.00	0.35	.....	.....	31.7	.....	12,626,138	35
Streator, Ill.	6.85	3.43	6.85	3.43	4.15	2.08	4.30	2.15	60.6	62.8	9,100,000	50
Ashland, Ky.	.....	.....	.....	.....	1.00	0.60	1.00	0.60	.....	.....	18,202,534	60
Millville, N. J.	4.36	3.49	3.84	3.07	1.55	1.24	1.55	1.24	35.6	40.4	9,394,775	80
Aberdeen, S. Dak.	0.29	0.29	0.31	0.31	0.16	0.16	0.15	0.15	55.2	48.4	20,729,700	100
New Castle, Ind.	2.98	1.49	2.93	1.47	1.15	0.58	1.20	0.60	38.6	41.0	14,508,960	50
Keokuk, Iowa	13.40	3.35	12.77	3.19	5.85	1.46	5.38	1.35	43.7	42.1	4,000,000	25
Ardmore, Okla.	5.71	2.86	.....	.....	1.90	0.95	1.63	0.82	33.3	.....	11,857,623	50
Donora, Pa.	4.80	2.88	4.80	2.88	2.50	1.50	2.50	1.50	52.1	52.1	6,706,340	60
Grand Forks, N. Dak.	4.45	3.34	4.91	3.68	1.94	1.46	2.18	1.64	43.6	44.4	11,867,103	75
Huntington, Ind.	2.84	2.84	2.60	2.60	1.15	1.15	1.15	1.15	40.5	44.2	19,933,940	100
Cheyenne, Wyo.	2.64	1.98	2.53	1.90	1.19	0.89	1.23	0.92	45.1	48.6	$16,278,307	75
Middletown, Conn.	3.10	3.10	.....	.....	0.40	0.40	0.40	0.40	12.9	.....	13,000,000	100
Marinette, Wis.	4.30	2.15	4.00	2.00	1.43	0.72	1.40	0.70	33.3	35.0	10,923,167	50
Coffeyville, Kans.	2.94	2.94	2.57	2.57	1.57	1.57	1.50	1.50	53.4	58.4	12,281,041	100
Saratoga Sprgs., N. Y.	5.68	4.26	5.21	3.91	1.64	1.23[3]	1.28	0.96	28.9	24.6	9,626,845	75
Clinton, Mass.	3.04	3.04	2.60	2.60	1.22	1.22	1.04	1.04	40.1	40.0	12,609,945	100
Marquette, Mich.	2.43	1.82	1.43	1.07	.....	.....	1.03	0.77	.....	72.0	11,717,700	75
Atchison, Kans.	2.75	1.93	2.96	2.07	1.09	0.76	1.07	0.75	39.6	36.1	16,561,968	70
Mankato, Minn.	7.60	3.04	6.90	2.76	3.14	1.26	3.01	1.20	41.3	43.6	9,075,586	40
Lawrence, Kans.	3.07	1.84	3.10	1.86	1.46	0.88	1.46	0.88	47.6	47.1	17,314,316	60

This tendency may be expected to continue because of two factors:

First, the percentage of school support that comes from the State as a unit is decreasing. It dropped in the United States from 32 per cent in 1890 to 17 per cent in 1920. So long as this unfortunate tendency continues the percentage of local revenues for school support may be expected to decrease.

Second, school population during the last decade has increased nearly three times as fast as the general population. So long as this continues we may expect that expenditures used in educating the children in school will increase more rapidly than municipal expenditures spent for the benefit of the population in general.

Tax Rates In Individual Cities

Tables 27 to 29 give the tax rate and property valuation reported by cities over 10,000 in population. Space did not permit including similar tables for cities under 10,000, but such tables are available and may be obtained by addressing the Headquarters of the National Education Association.

TABLE 29.—CITY TAX RATES AND PROPERTY VALUATIONS (Continued)

1	2	3	4	5	6	7	8	9	10	11	12	13
Stratford, Conn.	$2.00	$1.60	$2.00	$1.60	$0.94	$0.75	$0.94	$0.75	47.0	47.0	$18,000,000	80
Morgantown, W. Va.	1.95	1.37	2.30	1.61	1.04	0.73	1.45	1.02	53.3	63.0	32,192,444	70
Sault Ste. Marie, Mich.	3.75	2.81	3.72	2.79	1.18	0.89	1.18	0.89	31.5	31.7	15,482,400	75
McAlester, Okla.	4.25	2.13	4.25	2.13	1.70	0.85	1.70	0.85	40.0	40.0	8,137,578	50
New Kensington, Pa.	0.41	0.25	0.39	0.23	0.22	0.13	0.22	0.13	53.7	56.4	6,950,570	60
West Chester, Pa.	2.75	2.06	2.60	1.95	1.40	1.05	1.30	0.98	50.9	50.0	9,218,925	75
Sapulpa, Okla.	7.05	2.82	2.61	1.04	2.50	1.00	1.96	0.78	35.5	75.1	9,354,840	40
Englewood, N. J.	3.73	3.73	3.69	3.69	1.89	1.89	1.18	1.18	50.7	32.0	16,997,588	100
Frankfort, Ind.	3.28	3.28	3.18	3.18	1.40	1.40	1.25	1.25	42.7	39.3	14,631,550	100
Iowa City, Iowa	.....	.....	4.40	1.76	2.13	0.85	2.21	0.88	.....	50.2	10,457,868	40
Arkansas City, Kans.	0.27	0.27	0.27	0.27	0.16	0.16	0.16	0.16	59.3	59.3	11,275,000	100
Annapolis, Md.[1]	2.26	1.70	2.15	1.61	0.80	0.60	0.80	0.60	35.4	37.2	31,000,000	75
Faribault, Minn.	5.86	2.34	.....	.....	2.66	1.06	.....	.....	45.4	.....	4,059,000	40
Palestine, Tex.	2.05	1.54	2.10	1.58	0.78	0.59	0.60	0.45	38.0	28.6	7,854,000	75
Clinton, Ind.	3.56	3.56	3.56	3.56	1.53	1.53	1.56	1.56	43.0	43.8	7,377,945	100
Carlisle, Pa.	3.90	2.73	3.70	2.59	1.50	1.05	1.50	1.05	38.5	40.5	5,006,485	70
Belmont, Mass.	2.72	1.82	2.97	1.99	0.98	0.66	1.19	0.80	35.9	40.2	16,871,587	67
Oneida, N. Y.	.....	.....	.....	.....	1.86	1.12	2.03	1.22	.....	.....	5,419,391	60
Minot, N. Dak.	6.79	5.09	.....	.....	1.80	1.35	2.20	1.65	26.5	.....	9,092,099	75
Punxsutawney, Pa.	6.10	2.44	6.10	2.44	2.80	1.12	2.80	1.12	45.9	45.9	2,965,121	40
Chanute, Kans.	2.97	0.98	2.85	0.94	1.30	0.43	1.20	0.40	43.8	42.1	9,850,000	33
Cape Girardeau, Mo.	2.00	1.50	1.76	1.32	1.40	1.05	1.20	0.90	70.0	68.2	9,891,040	75
Urbana, Ill.	7.34	3.67	7.45	3.73	2.75	1.38	2.75	1.38	37.5	36.9	4,155,000	50
Northbridge, Mass.	3.00	3.00	1.90	1.90	0.87	0.87	0.53	0.53	29.0	27.9	6,666,524	100
Ilion, N. Y.	.....	.....	.....	.....	0.95	0.81	0.95	0.81	.....	.....	11,491,715	85
Crawfordsville, Ind.	2.80	2.80	3.04	3.04	1.39	1.39	1.44	1.44	49.6	47.4	13,270,225	100
Carthage, Mo.	4.02	4.02	3.44	3.44	1.90	1.90	1.60	1.60	47.3	46.5	7,354,000	100
Hoquiam, Wash.	4.28	2.14	2.52	1.26	1.39	0.70	1.17	0.59	32.5	46.4	4,863,514	50
Amesbury, Mass.	2.60	2.60	2.41	2.41	0.83	0.83	0.82	0.82	31.9	34.0	10,454,722	100
Medians	**$3.00**	**$2.16**	**$2.88**	**$2.00**	**$1.33**	**$1.01**	**$1.28**	**$0.90**	**43.7**	**44.2**	**$1,598,274,270**[2]	**75**

Notes: [1] Includes Anne Arundel County. [2] Total.
See statement at bottom of Table 27 for an explanation of the headings of this table.

BEFORE WE start cutting the school budgets, it would be wise, perhaps, to reflect that the heaviest tax charges we are now carrying are due to the failure of our civilization. Our state taxes are modest in comparison with what we pay into the coffers of the federal tax gatherers.

Our annual overhead charge for past and future wars now amounts to about two and one-half billions. Most of this expense was entailed in one war, which lasted, for us, less than two years. Our criminals and defectives are costing the taxpayers of the country nearly a billion dollars a year. . . . . .

Popular education is the only remedy we have for the defects of our civilization. There probably is waste in school administration. If so, the thing to do is to cut the waste, not to curtail education.—*From an editorial in the Boston Globe.*

Municipal and School Bonded Indebtedness in 1923

The tables of this section give facts on municipal and school bonded indebtedness in 1923.

These facts are summarized in Tables 30 and 31. Tables 32 to 34 give figures reported by cities over 10,000 in population. Space did not permit including similar tables for cities under 10,000, but such tables are available and may be obtained by addressing the Headquarters of the National Education Association.

Charts XIII and XIV are based upon the figures in Table 30.

Caution Needed in Interpretations

The same cautions mentioned in other sections of the report should be observed in interpreting these figures. Their comparability is seriously affected by diverse accounting systems not only in school districts but in municipalities. The fact that the division of functions between the board of education and the city officials varies in different cities also enters in here.

TABLE 30.—SUMMARY OF MUNICIPAL AND SCHOOL BONDED INDEBTEDNESS (AVERAGES)
Fiscal year ended in 1923

City Groups [1]	Average minicipal bonded debt (including school debt)	Average bonded school debt	Average per cent of total bonded debt for schools	Average municipal debt per capita 1920 Census	Average school debt per pupil in average daily attendance	Net Increase in Bonded Debt since January 1, 1920			
						Municipal debt, including school debt		School debt	
						Average Amount	Average Per cent	Average Amount	Average Per cent
1	2	3	4	5	6	7	8	9	10
35 cities over 100,000 in population	$25,289,670	$6,721,828	25.2	$93.61	$153.17	$4,060,401	26.2	$2,249,722	57.9
62 cities 30,000 to 100,000 in population	3,155,650	1,397,870	37.8	68.98	170.59	1,308,091	70.8	609,084	77.0
107 cities 10,000 to 30,000 in population	955,529	385,127	38.5	58.98	131.58	341,923	53.5	174,947	79.2
64 cities 5,000 to 10,000 in population	470,564	210,081	41.6	63.63	148.61	154,833	53.7	114,354	112.0
51 cities under 5,000 in population	206,646	106,867	41.8	53.62	116.07	49,355	31.4	38,189	55.6

This table summarizes data given in detail for individual cities in subsequent tables of this section. See averages at foot of each table.

[1] Since all cities did not report on all items the number of cities on which the averages are calculated is sometimes less than that stated in this column.

TABLE 31.—SUMMARY OF MUNICIPAL AND SCHOOL BONDED INDEBTEDNESS (MEDIANS)
Fiscal year ended in 1923

City Groups [1]	Median total municipal bonded debt (including school debt)	Median bonded school debt	Median per cent of total bonded debt for schools	Median municipal debt per capita 1920 Census	Median school debt per pupil in average daily attendance	Median net increase in bonded debt since January 1, 1920			
						Municipal debt, including school debt		School debt	
						Amount	Per cent	Amount	Per cent
1	2	3	4	5	6	7	8	9	10
35 cities over 100,000 in population	$13,407,000	$4,243,933	28.3	$83.06	$150.62	$3,576,018	36.7	$1,815,500	87.3
62 cities 30,000 to 100,000 in population	2,308,425	1,063,000	47.1	44.29	151.36	795,000	46.3	552,000	92.4
107 cities 10,000 to 30,000 in population	760,000	290,601	39.5	45.72	105.10	284,314	58.3	111,000	34.3
64 cities 5,000 to 10,000 in population	375,000	164,500	38.9	51.93	121.66	100,208	30.6	39,000	45.6
51 cities under 5,000 in population	150,750	75,000	50.0	38.54	91.03	13,250	14.8	1,300*	2.7*

This table summarizes data given in detail for individual cities in subsequent tables in this section. See medians at foot of each table. The value of using the medians as the representative figure for a group of cities is explained at the bottom of Table 20.

[1] Since all cities did not report on all items the number of cities on which the medians are calculated is sometimes less than that stated in this coulmn.

* An asterisk after the figures in columns 9 and 10 indicates a decrease rather than an increase.

CHART XIII

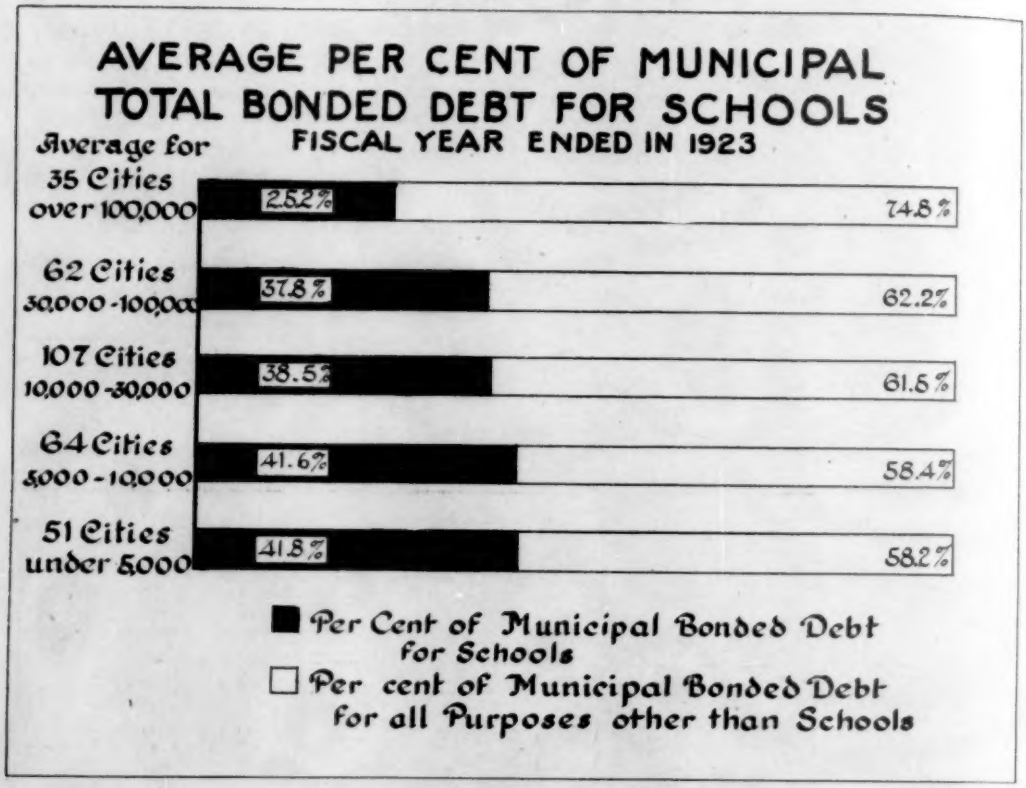
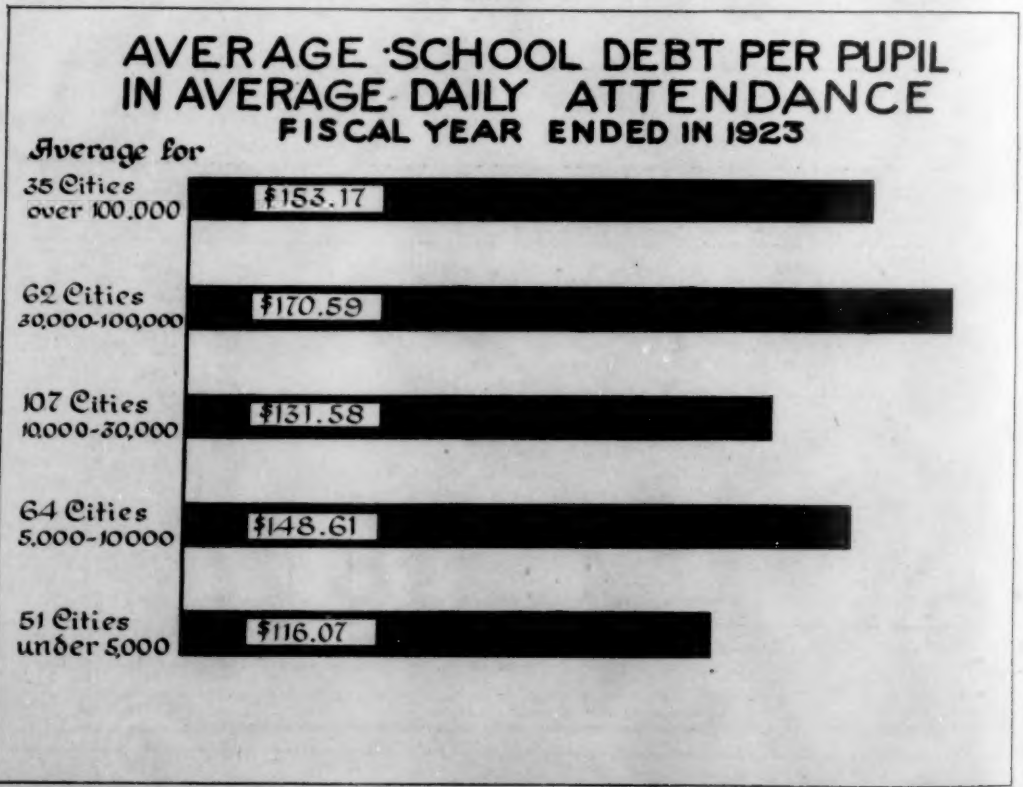


CHART XIV



Increase in School Debts

Columns 7 to 10 of the tables show that there was a relatively rapid increase in school debts between 1920 and 1923. This is the result of several factors discussed at length in another section. School officials at present are being called upon to house increasing numbers of school children. School population in the last decade increased three times as rapidly as the general population. Also between 1920 and 1923 many school systems were not only taking care of the current increase in school attendance, but were also constructing the buildings postponed during the war emergency that normally would have been provided before 1920.

TABLE 32.—MUNICIPAL AND SCHOOL BONDED INDEBTEDNESS
Fiscal Year Ended in 1923
35 Cities over 100,000—Arranged in Order of Population 1920 Census

City	Total Municipal Bonded debt (including school debt	Bonded school debt	Per cent of total bonded debt for schools	Municipal debt per capita 1920 Census	School debt per pupil in average daily attendance	Net Increase* in Bonded Debt since January 1, 1920			
						Municipal debt, including school debt		School debt	
						Amount	Per cent	Amount	Per cent
1	*2*	*3*	*4*	*5*	*6*	*7*	*8*	*9*	*10*
Philadelphia, Pa.		$18,302,764			$82.03			$8,473,228	86.2
Detroit, Mich.	$128,826,176	31,548,624	24.5	$129.65	240.55				
Cleveland, Ohio	94,781,834	25,275,710	26.7	118.94	206.84			12,673,750	100.6
St. Louis, Mo.	13,407,000	2,275,000	17.0	17.34	25.97	$792,000	6.3	375,880[1]	14.2*
Pittsburgh, Pa.		12,356,412			135.94			3,205,400	35.0
San Francisco, Calif.	68,563,600	6,675,000	9.7	135.32	118.78	10,586,400*	13.4*	1,434,200*	17.7*
Newark, N. J.	37,086,361	12,212,086	32.9	89.46	185.87	9,949,800	36.7	4,662,000	61.7
Cincinnati, Ohio	76,620,241	8,421,505	11.0	190.96	186.02	15,182,849	24.7	3,578,850	73.9
Minneapolis, Minn.	33,554,592	17,994,000	53.6	88.17	290.86	10,976,557	48.6	8,977,500	99.6
Indianapolis, Ind.		10,131,000			245.14			6,671,000*	39.7*
Rochester, N. Y.	32,673,969	7,410,195	22.7	110.48	171.73	9,987,217	44.0	4,382,680	144.8
Denver, Colo.		4,350,000			110.68			4,350,000	
Providence, R. I.	19,734,651	4,447,000	22.5	83.06	125.76	883,906	4.7	2,011,745*	31.1*
Louisville, Ky.	12,517,520	1,834,900	14.7	53.29	57.62	3,576,018	40.0	986,334	116.2
St. Paul, Minn.	14,629,000	4,146,000	28.3	62.33	123.03	6,246,000	74.5	2,000,000	93.2
Akron, Ohio	18,329,328	7,588,607	41.4	87.94	265.62	12,552,414	217.3	3,776,476	99.1
Omaha, Nebr.	22,083,016	8,131,728	36.8	115.26	264.83	7,938,145	56.1	4,752,000	140.6
Worcester, Mass.	7,863,265	1,255,200	16.0	43.74	40.94				
Birmingham, Ala.	10,109,681	4,226,000	41.8	56.54	133.83	2,102,000	26.2	1,981,500	88.3
San Antonio, Tex.	9,656,082	3,157,088	32.7	59.83	150.62	1,287,000	15.4	1,906,000	152.3
Dallas, Tex.	13,590,500	4,528,500	33.3	85.49	163.55			2,071,000	84.3
Dayton, Ohio	14,945,085	4,428,000	29.6	97.96	198.94	4,956,450	49.6	3,520,000	387.7
Bridgeport, Conn.	10,902,280	2,047,000	18.8	75.95	90.46	468,000	4.5	858,000	72.2
Grand Rapids, Mich.	8,205,117	3,220,100	39.2	59.62	166.50	3,920,950	91.5	1,551,000	92.9
Paterson, N. J.	7,744,541	4,243,933	54.8	57.00	200.83	2,686,994	53.1	2,280,500	116.1
Youngstown, Ohio		3,367,166			146.62			1,815,500	117.0
New Bedford, Mass.	12,480,000	2,900,000	23.2	102.96	183.87	3,748,000	42.9	1,656,000	133.1
Trenton, N. J.	7,240,603	1,476,337	20.4	60.70	95.98	5,094,190	237.3	430,200	41.1
Nashville, Tenn.	11,715,000	1,150,000	9.8	98.99	63.86	2,023,000	20.9	72,000*	5.9*
Salt Lake City, Utah	9,660,500	3,461,000	35.8	81.79	142.92	136,500	1.4	0	0
Camden, N. J.	8,022,741	3,032,809	37.8	68.98	187.51	3,055,080	61.5	1,586,000	109.6
Albany, N. Y.	8,685,906	2,806,720	32.3	76.63	250.64	663,276	8.3	1,600,520	132.7
Cambridge, Mass.	5,488,229	742,200	13.5	50.03	49.96	247,000	4.7	132,000	21.6
Reading, Pa.		1,651,800			110.47			97,200*	5.6*
Yonkers, N. Y.	14,283,603	4,469,590	31.3	142.59	245.07	3,623,083	34.0	1,696,440	61.2
Averages	**$25,289,670**	**$6,721,828**	**25.2**	**$93.61**	**$153.17**	**$4,060,401**	**26.2**	**$2,249,722**	**57.9**
Medians	**13,407,000**	**4,243,933**	**28.3**	**83.06**	**150.62**	**3,576,018**	**36.7**	**1,815,500**	**87.3**

Note [1]—Transferred to sinking fund.

* An asterisk after the figures in columns 7 to 10 indicates a decrease rather than an increase.

The figures given in Tables 32 to 34 were either taken directly or derived from the section of the inquiry (page 62) headed Outstanding Bonded Indebtedness. The average daily attendance used in calculating the figures in column 6 is found in column 2, Tables 21 to 25.

The figures in column 7 are the difference between the amount of bonded indebtedness incurred since January 1, 1920, and the amount of bonded indebtedness paid off since January 1, 1920, as reported after "1" under the heading Outstanding Bonded Indebtedness. The figures in column 9 are similarly derived from those reported after "2."

The percentage given in column 8 is calculated by dividing the figure in column 7 by the difference between this figure and the one given in column 2. The percentage given in column 10 is calculated by dividing the figure given in column 9 by the difference between this figure and the one given in column 3.

The average per cent of total bonded debt for schools given at the foot of column 4 is calculated by dividing the total of the municipal bonded debt of those cities that reported into the total bonded school debt of the same cities.

The average at the foot of column 5 is calculated by dividing the figure representing the total population of the cities that have a report in column 2 into the total municipal bonded debt of the same cities.

The average at the bottom of column 6 is calculated by dividing the total average daily attendance of these 35 cities as reported in Table 21 into their total bonded school debt as reported in column 3 of this table.

The average per cent increase in municipal bonded debt since January 1, 1920, given at the foot of column 8 is calculated by dividing the total of the figures given in column 7 by the difference between this total and the total municipal bonded debt of the same cities as given in column 2. The same method is used in calculating the average per cent given at the foot of column 10.

TABLE 33.—MUNICIPAL AND SCHOOL BONDED INDEBTEDNESS

Fiscal Year Ended in 1923

62 Cities 30,000 to 100,000—Arranged in Order of Population 1920 Census

City	Total Municipal Bonded debt (including school debt	Bonded school debt	Per cent of total bonded debt for schools	Municipal debt per capita 1920 census	School debt per pupil in average daily attendance	Net increase* in bonded debt since January 1, 1920			
						Municipal debt, including school debt		School debt	
						Amount	Per cent	Amount	Per cent
1	2	3	4	5	6	7	8	9	10
Duluth, Minn	.....	$2,675,000	.....	.....	$160.88	.....	.....	$739,000	38.2
Erie, Pa	.....	3,082,000	.....	.....	230.07	.....	.....	1,122,500	57.3
Somerville, Mass	$1,743,500	875,000	50.2	$18.73	65.91	$434,000	33.1	845,000	2,816.7
Schenectady, N. Y	.....	2,943,365	.....	.....	201.63	.....	.....	1,413,445	92.4
Fort Wayne, Ind	.....	3,061,000	.....	.....	298.84	.....	.....	1,734,000	130.7
St. Joseph, Mo	2,294,850	1,159,000	50.5	29.44	104.24	443,000	23.9	239,000*	17.1*
Harrisburg, Pa	4,318,872	1,943,945	45.0	56.89	162.78	2,195,200	103.4	192,400	11.0
Wilkes-Barre, Pa	.....	673,500	.....	.....	53.81	.....	.....	181,000*	21.2*
Allentown, Pa	.....	2,210,800	.....	.....	186.85	.....	.....	1,119,300	102.5
Wichita, Kans	.....	2,342,500	.....	.....	179.17	.....	.....	1,350,000	136.0
Tulsa, Okla	12,531,414	2,897,500	23.1	173.87	237.87	9,610,000	329.0	1,110,000	62.1
Sioux City, Iowa	2,597,826	1,472,102	56.7	36.47	128.73	1,260,000	94.2	810,000	122.3
South Bend, Ind	.....	2,222,000	.....	.....	185.77	.....	.....	1,500,000	207.8
Portland, Me	5,067,183	2,589,000	51.1	73.15	259.31	1,455,295	40.3	1,489,000	135.4
Johnstown, Pa	.....	1,888,389	.....	.....	169.94	.....	.....	1,045,000	123.9
Terre Haute, Ind	2,724,000	925,000	34.0	41.22	88.75	1,359,000	99.6	250,000	37.0
Rockford, Ill	1,590,400	732,500	45.5	24.23	74.37	814,800	105.1	732,500	.....
Altoona, Pa	2,626,665	1,424,221	54.2	43.54	145.30	822,000	45.5	905,000	174.3
Lansing, Mich	.....	0	.....	.....	0	.....	.....	40,000*	100.0*
Berkeley, Calif	.....	2,886,000	.....	.....	285.88	.....	.....	362,250*	11.2*
Long Beach, Calif	10,344,070	2,892,000	28.0	186.07	207.54	7,217,654	230.9	1,975,000	215.4
Gary, Ind	1,995,000	1,076,000	53.9	36.03	113.63	790,000	65.6	381,000	54.8
Lincoln, Nebr	.....	1,812,439	.....	.....	167.63	.....	.....	1,124,439	163.4
Huntington, W.Va	2,905,500	2,107,000	72.5	57.91	225.90	800,000	38.0	800,000	61.2
Hamtramck, Mich	2,493,500	2,443,500	98.0	51.29	348.33	1,335,000	115.2	1,300,000	113.7
Kalamazoo, Mich	.....	2,125,000	.....	.....	265.16	.....	.....	289,000*	12.0*
Winston-Salem, N.C	.....	2,070,000	.....	.....	267.82	.....	.....	1,900,000	1,117.6
Jackson, Mich	4,218,845	801,000	19.0	87.21	109.04	43,000	1.0	63,000	8.5
McKeesport, Pa	2,057,510	1,039,510	50.5	43.98	126.14	555,000	36.9	666,000	178.3
Highland Pk., Mich	5,077,024	2,977,000	58.6	109.18	417.53	527,000	11.6	215,000	7.8
Elmira, N. Y	3,806,000	683,000	17.9	83.85	121.53	1,290,000	51.3	536,000	364.6
Pasadena, Calif	.....	2,788,000	.....	.....	274.11	.....	.....	2,075,000	291.0
Decatur, Ill	806,000	391,830	48.6	18.39	52.84	170,000	26.7	120,000	44.1
Chelsea, Mass	1,925,904	679,157	35.3	44.60	90.16	84,466*	4.2*	94,500*	12.2*
Mt. Vernon, N. Y	7,863,050	1,677,050	21.3	184.03	203.97	3,656,000	86.9	511,000	43.8
Pittsfield, Mass	2,703,150	577,000	21.3	64.73	78.94	737,650	37.5	347,000	150.9
Lima, Ohio	.....	1,397,700	.....	.....	200.62	.....	.....	552,000	65.3
Kenosha, Wis	2,322,000	940,000	40.5	57.37	150.01	743,500	47.1	360,000	62.1
Beaumont, Tex	.....	836,611	.....	.....	147.34	.....	.....	487,000*	36.8*
Wichita Falls, Tex	1,375,000	1,375,000	100.0	34.31	258.85	1,093,000	387.6	1,093,000	387.6
West Hoboken, N. J.	.....	527,833	.....	.....	94.07	.....	.....	14,500	2.8
Superior, Wis	2,154,625	1,050,000	48.7	54.31	149.51	889,500	70.3	700,000	200.0
San Jose, Calif	.....	816,000	.....	.....	100.20	.....	.....	616,000	308.0
Jamestown, N. Y	.....	1,534,000	.....	.....	232.99	.....	.....	1,190,000	345.9
Joliet, Ill	1,065,500	900,000	84.5	27.72	152.70	140,000	15.1	140,000	18.4
Brookline, Mass	1,305,296	496,000	38.0	34.58	110.54	183,892	16.4	388,800	362.7
Muncie, Ind	.....	960,000	.....	.....	156.48	.....	.....	710,000	284.0
Chicopee, Mass	1,490,600	384,500	25.8	41.16	69.35	28,100	1.9	22,500*	5.5*
New Rochelle, N. Y	.....	1,558,676	.....	.....	233.26	.....	.....	688,000	79.0
Williamsport, Pa	.....	621,605	.....	.....	109.73	.....	.....	176,500	39.7
Battle Creek, Mich	1,432,000	425,000	29.7	39.60	70.92	150,000	11.7	125,000	41.7
E. Chicago, Ind	.....	717,000	.....	.....	137.46	.....	.....	418,000	139.8
Rock Island, Ill	.....	400,000	.....	.....	86.39	.....	.....	200,000	100.0
Pontiac, Mich	1,450,000	1,252,700	86.4	42.31	221.83	30,000**	2.0*	.....	.....
Danville, Ill	.....	805,500	.....	.....	130.72	.....	.....	650,000	418.0
Norristown, Pa	.....	951,000	.....	.....	243.35	.....	.....	656,000	222.4
Watertown, N. Y	.....	735,500	.....	.....	135.73	.....	.....	445,000	153.2
Greenbay, Wis	1,847,000	987,000	52.4	59.55	222.15	1,023,775	124.4	602,000	164.9
Petersburg, Va	3,909,000	500,000 [1]	12.8	126.05	104.28	1,695,000	76.6	200,000	66.7
Waltham, Mass	939,500	412,000	43.9	30.39	116.81	512,000	119.8	412,000	.....
Muskogee, Okla	.....	1,410,000	.....	.....	276.42	.....	.....	250,000	21.6
Colo. Spgs., Colo	.....	447,000	.....	.....	73.65	.....	.....	17,000	4.0
Averages	**$3,155,650**	**$1,397,870**	**37.8**	**$68.98**	**$170.59**	**$1,308,091**	**70.8**	**$609,084**	**77.0**
Medians	**2,308,425**	**1,063,000**	**47.1**	**44.29**	**151.36**	**795,000**	**46.3**	**552,000**	**92.4**

Note [1] Approximated. *An asterisk after the figures in columns 7 to 10 indicates a decrease rather than an increase.

TABLE 34.—MUNICIPAL AND SCHOOL BONDED INDEBTEDNESS

Fiscal Year Ended in 1923

107 Cities 10,000 to 30,000—Arranged in Order of Population 1920 Census

City	Total Municipal Bonded debt (including school debt)	Bonded school debt	Per cent of total bonded debt for schools	Municipal debt per capita 1920 Census	School debt per pupil in average daily attendance	Net Increase* in Bonded Debt since January 1, 1920			
						Municipal debt, including school debt		School debt	
						Amount	Per cent	Amount	Per cent
	2	3	4	5	6	7	8	9	10
Cranston, R. I.	$1,171,313	$332,848	28.4	$39.83	64.97	$675,000	136.0	$140,846	.....
Plainfield, N. J.	2,542,135	1,143,000	45.0	91.77	218.25	916,400	56.4	383,000	50.4
Warren, Ohio	.....	1,938,500	.....	.....	344.01	.....	.....	1,250,000	181.6
Richmond, Ind.	1,098,000	712,000	64.8	41.02	166.98	.....	.....	590,000	483.6
Rome, N. Y.	1,196,200	459,200	38.4	45.41	117.02	100,500	9.2	121,000	35.8
Lebanon, Pa.	.....	387,600	.....	.....	106.10	.....	.....	52,000	15.5
Wilkinsburg, Pa.	1,472,882	872,882	59.3	60.36	223.24	220,000	17.6	132,000	17.8
Great Falls, Mont.	1,612,000	445,000	27.6	66.83	93.10	282,000	21.2	90,000*	16.8*
Meridian, Miss.	1,180,000	211,000	17.9	50.43	49.09	.....	.....	9,000*	4.1*
Ottumwa, Iowa	.....	741,000	.....	.....	150.00	.....	.....	670,000	943.7
Burlington, Vt.	732,000	168,000	23.0	32.13	67.47	57,000*	7.2*	85,000*	33.6*
Beverly, Mass.	1,031,500	386,000	37.4	45.72	88.43	9,000	0.9	68,500	21.6
N. Adams, Mass.	806,725	326,275	40.4	36.21	106.94	157,335*	16.3*	16,550	5.3
Gloversville, N. Y.	.....	162,000	.....	.....	46.17	.....	.....	15,000*	8.5*
Pottsville, Pa.	606,600	106,600	17.6	27.73	32.89	486,000	403.0	14,000*	11.6*
Durham, N. C.	4,402,000	813,000	18.5	202.68	187.80	2,287,000	108.1	634,522	355.5
Logansport, Ind.	644,500	342,500	53.1	29.80	100.85	317,500	97.1	181,500	112.7
Beloit, Wis.	983,600	543,600	55.3	46.21	130.77	209,200*	17.5*	149,200*	21.5*
Sedalia, Mo.	282,000	214,000	75.9	13.34	53.62	4,008*	1.4*	27,992	15.0
White Plains, N. Y.	3,050,864	619,810	20.3	145.07	154.34	412,390	15.6	282,000	83.5
Eau Claire, Wis.	424,000	72,000	17.0	20.28	20.16	77,000*	15.4*	30,000*	29.4*
Torrington, Conn.	890,000	240,000	27.0	43.16	60.33	365,000	69.5	70,000*	22.6*
Olean, N. Y.	1,524,955	623,800	40.9	74.37	155.44	645,830	73.5	478,800	330.2
Elyria, Ohio	.....	1,552,000	.....	.....	427.78	.....	.....	1,145,000	281.3
Tucson, Aris.	2,037,924	1,401,500	68.8	100.43	324.50	1,071,000	110.8	1,071,000	324.1
Mason City, Iowa	1,119,500	769,500	68.7	55.79	200.13	525,000	88.3	245,000	46.7
Chicago Heights, Ill.	.....	202,400	.....	.....	67.85	.....	.....	.....	.....
Appleton, Wis.	799,500	430,000	53.8	40.87	136.21	535,000	72.1	410,000	2050.0
Ann Arbor, Mich.	2,297,878	1,133,500	49.3	117.74	339.57	926,918	67.6	896,500	378.3
Dunkirk, N. Y.	.....	323,000	.....	.....	112.39	.....	.....	60,000*	15.7*
San Bernardino, Cal.	.....	637,500	.....	.....	142.17	.....	.....	102,500	19.2
Bessemer, Ala.	1,233,500	407,000	33.0	66.05	117.22	551,000	80.7	300,000	280.4
Bakersfield, Calif.	.....	617,000	.....	.....	158.45	.....	.....	365,000	144.8
Yakima, Wash.	.....	429,750	.....	.....	104.49	.....	.....	151,000	54.2
Middletown, N. Y.	895,250	329,000	36.8	48.60	135.22	895,250	.....	329,000	.....
Pittsburg, Kans.	.....	465,000	.....	.....	127.58	.....	.....	33,000*	6.6*
Fairmont, W. Va.	.....	231,000	.....	.....	95.30	.....	.....	47,500*	17.1*
Hackensack, N. J.	.....	869,750	.....	.....	236.73	.....	.....	222,000	34.3
Mt. Carmel, Pa.	.....	157,500	.....	.....	67.80	.....	.....	8,000*	4.8*
Owensboro, Ky.	.....	290,601	.....	.....	99.79	.....	.....	290,601	.....
Vincennes, Ind.	.....	179,000	.....	.....	61.66	.....	.....	10,000*	5.3*
Gardner, Mass.	715,400	189,250	26.5	42.15	69.50	319,687	80.8	118,000	165.6
Athens, Ga.	848,000	175,000	20.6	50.63	60.68	186,000	28.1	175,000	.....
St. Cloud, Minn.	.....	392,000	.....	.....	232.50	.....	.....	3,000*	0.8*
Champaign, Ill.	230,000	210,000	91.3	14.49	70.54	14,500*	5.9*	3,000*	1.4*
Sunbury, Pa.	412,708	361,708	87.6	26.25	116.68	219,500	113.6	215,000	146.5
Walla Walla, Wash.	357,000	357,000	100.0	23.03	114.09	60,000*	14.4*	.....	.....
Santa Ana, Calif.	1,953,530	988,126	50.6	126.16	228.42	676,240	52.9	659,125	200.3
Mishawaka, Ind.	.....	253,000	.....	.....	89.08	.....	.....	225,000	803.6
Salina, Kans.	816,500	423,086	51.8	54.13	132.29	257,000	45.9	257,000	154.8
Rutland, Vt.	472,323	134,500	28.5	31.59	68.41	335,000	244.0	26,000	24.0
Streator, Ill.	.....	45,000	.....	.....	26.75	.....	.....	0	0
Granite City, Ill.	240,000	204,000	85.0	16.26	73.97	20,000*	7.7*	16,000*	7.3*
Ashland, Ky.	.....	337,500	.....	.....	91.19	.....	.....	325,000	2600.0
Millville, N. J.	400,671	128,369	32.0	27.27	47.40	.....	.....	15,800	14.0
Aberdeen, S. Dak.	1,257,284	440,766	35.1	86.49	190.73	812,500	182.7	414,500	1578.1
New Castle, Ind.	237,500	237,500	100.0	16.43	90.93	176,500	289.3	176,500	289.3
Keokuk, Iowa	798,000	612,000	76.7	55.33	279.84	508,000	175.2	517,000	544.2
Ardmore, Okla.	1,964,986	531,386	27.0	138.56	176.42	420,500	27.2	366,500	222.3
Donora, Pa.	838,000	447,000	53.3	59.30	164.76	319,000	61.5	148,000	49.5
Grand Forks, N. D.	1,481,755	192,500	13.0	105.76	74.76	.....	.....	500	0.3
Huntington, Ind.	613,750	250,000	40.7	43.84	104.82	428,850	231.9	125,000	100.0
Grand Island, Nebr.	746,000	206,000	27.6	53.49	71.80	.....	.....	.....	.....
Cheyenne, Wyo.	1,920,663	673,000	35.0	138.89	282.18	824,000	75.1	407,000	153.0
Rochester, Minn.	.....	405,000	.....	.....	207.69	.....	.....	150,000	58.8
Marinette, Wis.	385,000	375,000	97.4	28.29	147.99	217,000	129.2	217,000	137.3
Coffeyville, Kans.	2,358,530	458,500	19.4	175.33	156.75	853,820	56.7	327,000	248.7
Niles, Ohio	.....	510,500	.....	.....	191.85	.....	.....	111,000	27.8
Clinton, Mass.	200,000	24,000	12.0	15.41	13.33	30,000*	13.0*	12,000*	33.3*
Missoula, Mont.	.....	305,000	.....	.....	152.20	.....	.....	146,000	91.8

TABLE 34.—MUNICIPAL AND SCHOOL BONDED INDEBTEDNESS (Continued)

1	2	3	4	5	6	7	8	9	10
Atchison, Kans.	1,302,833	384,538	29.5	103.15	206.41			259,000	206.3
Mankato, Minn.	760,000	595,000	78.3	60.95	324.25	363,000	91.4	380,000	176.7
Lawrence, Kans.		594,000			236.75			471,000	382.9
Stratford, Conn.	465,000	200,000	43.0	37.66	62.62	23,000	5.2	24,000*	10.7*
Morgantown, W. Va.	321,500	233,000	72.5	26.51	75.85	26,000*	7.5*	26,000*	10.0*
Sault Ste. Marie, M.	649,458	173,000	26.6	53.69	73.15	32,500*	4.8*	43,000	33.1
New Kensington, Pa.		307,000			166.31			47,000*	13.3*
Enfield, Conn.	463,747	207,500	44.7	39.57	90.65	100,000	27.5		
W. Chester Pa.	518,485	162,185	31.3	44.25	83.51	67,800*	11.6*	31,000*	16.0*
E. Hartford, Conn.	348,000	200,000	57.5	29.88	80.32	39,600*	10.2*	0	0
Hastings, Nebr.	603,000	258,000	42.8	51.77	104.24	74,000	14.0	51,000*	16.5*
Sapulpa, Okla.	706,900	606,941	85.9	60.76	204.29	463,900	190.9		
Englewood, N. J.	1,390,000	582,500	41.9	119.55	255.48	785,000	129.8	22,000*	3.6*
Frankfort, Ind.		240,000			108.21			181,000	306.8
Texarkana, Texas	1,895,000	195,000	10.3	165.07	90.95	793,000	72.0		
Iowa City, Iowa	668,659	250,000	37.4	59.35	161.29	59,841*	8.2*	54,000*	17.8*
Arkansas City, Kans.	427,000	407,000	95.3	37.95	150.41	250,000	141.2	250,000	159.2
Annapolis, Md.[1]	1,086,000	275,000	25.3	96.84	46.89	400,000	58.3	160,000	139.1
Faribault, Minn.		160,000			102.30			50,000*	23.8*
Palestine, Texas	804,500	196,500	24.4	72.88	97.37	292,500	57.1	42,500	27.6
Clinton, Ind.		132,000			55.58			80,000	153.8
Canton, Ill.		89,000			40.04			13,000*	12.7*
Carlisle, Pa.	337,759	82,000	24.3	30.94	42.60			8,000*	8.9*
Belmont, Mass.	1,014,963	618,000	60.9	94.42	308.08	544,760	115.9	338,000	120.7
Oneida, N. Y.	500,199	49,000	9.8	47.45	34.70	202,832	68.2	24,000*	32.9*
Winchester, Mass.	258,500	34,000	13.2	24.65	20.99			12,000*	26.1*
Minot, N. D.	365,000	150,000	41.1	34.84	65.85	8,000*	2.1*		
N. Platte, Nebr.	1,804,000	245,000	13.6	172.37	135.96	1,010,000	127.2	120,000	96.0
Punxsutawney, Pa.	119,000	47,000	39.5	11.54	23.24			10,000*	21.3*
Chanute, Kans.	426,604	99,730	23.4	41.47	45.37	286,628	204.8		
Cape Girardeau, Mo.	267,000	213,000	79.8	26.04	105.65	104,000	63.8	114,000	115.2
Urbana, Ill.		151,000			69.94			41,000	37.3
Ilion, N. Y.	131,400	131,400	100.0	12.92	80.17	1,800*	1.4*	1,800*	1.4*
Crawfordsville, Ind.	422,264	197,264	46.7	41.65	105.10	202,000	91.7	70,000	55.0
Carthage, Mo.		273,000			123.19			106,000	63.5
Hoquiam, Wash.		225,000			116.76			35,000	18.4
Amesbury, Mass.	325,500	92,750	28.5	32.43	65.87	37,500*	10.3	20,500*	18.1*
Averages	**$955,529**	**$385,127**	**38.5**	**$58.98**	**$131.58**	**$341,923**	**53.5**	**$174,947**	**79.2**
Medians	**760,000**	**290,601**	**39.5**	**45.72**	**105.10**	**284,314**	**58.3**	**111,000**	**34.3**

Note—[1] Includes Anne Arundel County.

* An asterisk after the figures in columns 7 to 10 incidates a decrease rather than an increase.

TABLE 35.—SUMMARY OF SOURCES OF CITY SCHOOL REVENUES (TOTALS AND AVERAGES)

Fiscal year ended in 1923

City Groups	Total receipts	Average per cent of total receipts from					
		Local taxes	Bonds and loans	County	State	Federal Gov't	Other sources
1	2	3	4	5	6	7	8
44 cities over 100,000 in population	$291,012,656.28	51.9	15.9	17.7	9.5	1.4	3.6
70 cities 30,000 to 100,000 in population	81,403,349.56	60.8	19.0	7.4	8.4	0.2	4.2
118 cities 10,000 to 30,000 in population	38,046,303.88	58.5	17.4	7.5	11.3	0.4	4.9
97 cities 5,000 to 10,000 in population	16,214,094.92	54.3	23.9	7.1	9.1	0.4	5.3
62 cities under 5,000 in population	6,448,861.73	50.7	24.9	7.2	12.1	0.2	4.9

IT MAY BE necessary to cut down expenses, but it should not be done by robbing childhood of its birthright. The remedy rests in a more scientific distribution of funds and the equalization of taxation. The destiny of the public schools is the destiny of the Republic; the Nation of the future must pass through the schoolroom where the traditions of our free institutions are conserved and transmitted. What that future shall be rests with the American people.— ***From the Resolutions of the Department of Superintendence of the National Education Association, Chicago, 1924.***

Sources of City School Revenues in 1923

This section presents figures on the sources of city school revenues in 1923. The data given were obtained from a section of the inquiry reproduced on page 62.

The facts are summarized in Tables 35 and 36. Table 37 gives figures for individual cities over 100,000 in population. Space did not permit including similar tables for cities under 100,000, but such tables are available and may be obtained by addressing the Headquarters of the National Education Association.

Chart XV is based upon Table 35. It shows that the most of the revenues of city school systems come from local sources. Revenue from local taxes, bonds and loans and from the county may be placed in this class as well as some of that from "other sources." Too large a percentage of city school revenue comes from local sources to make likely equality of educational opportunity.

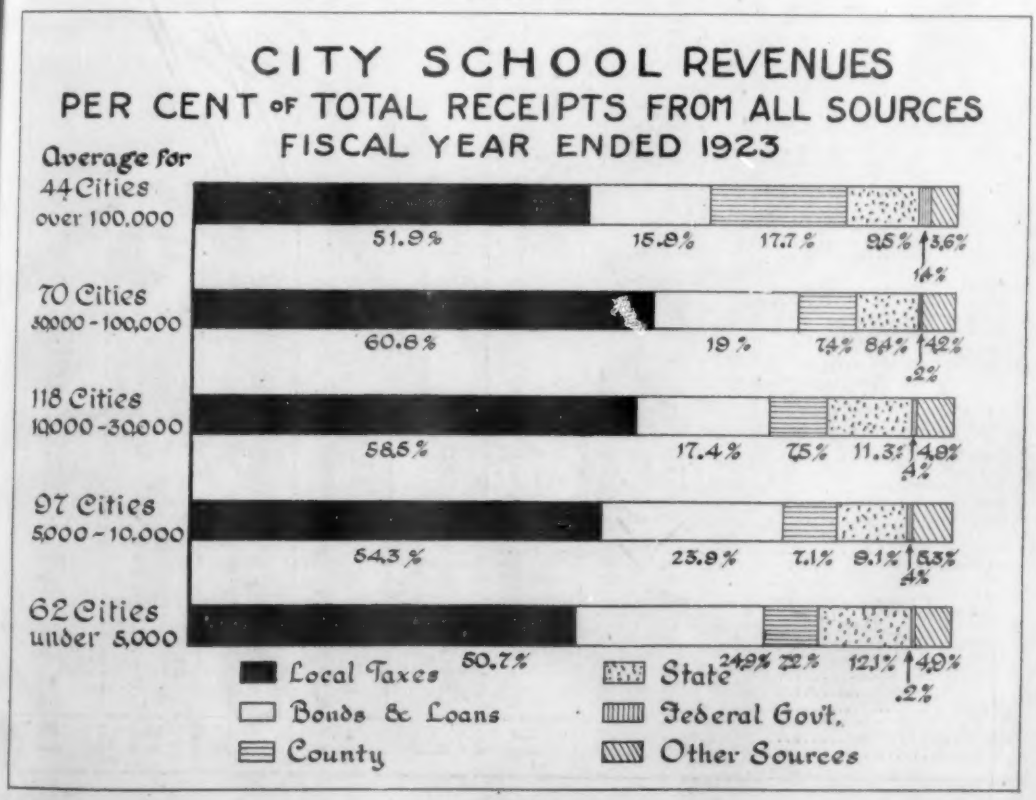
Caution Needed in Interpretation

The cautions suggested on page 35 should be observed in interpreting the figures given in this section. The complicated systems whereby some schools receive their income makes the collection of comparable figures on revenues especially difficult. In some States a "county tax" is in reality a local tax, since it is levied on a district basis and is returned directly to the district. County officials do the collecting and distributing, however, and it is therefore known and reported as a county tax. Other conditions of a similar nature tend to make it difficult to keep revenue figures comparable.

Revenues from Bonds and Loans

The percentage of income coming from bonds and loans is significant. Since the figures given are for but one year they cannot be accepted as representative for any single city. The averages and medians given in the summary tables, however, are indicative of the

CHART XV



percentage of present school revenue that comes from bonds and loans. Most of this revenue goes into permanent improvements, buildings and sites, but in some cities it is being partly used for current expenses. This practice if continued is bad. It may be necessary occasionally in an emergency, but should be used only in an emergency.

TABLE 36.—SUMMARY OF SOURCES OF CITY SCHOOL REVENUES (MEDIANS)
Fiscal year ended in 1923

City Groups	Median receipts	Median per cent of total receipts from					
		Local taxes	Bonds and loans	County	State	Federal Gov't	Other sources
1	2	3	4	5	6	7	8
44 cities over 100,000 in population	$3,794,935.94	60.2	18.0	0	11.3	0.1	2.3
70 cities 30,000 to 100,000 in population	1,168,161.09	68.3	9.5	0	8.2	0	2.7
118 cities 10,000 to 30,000 in population	270,596.96	71.3	0	0	9.6	0	3.7
97 cities 5,000 to 10,000 in population	132,960.94	70.5	0	0	9.6	0	3.6
62 cities under 5,000 in population	77,308.54	65.5	0	0	9.4	0	3.9

TABLE 37.—SOURCES OF CITY SCHOOL REVENUES
Fiscal Year Ended in 1923
44 Cities over 100,000—Arranged in Order of Population 1920 Census

City	Total receipts	Per cent of total receipts from					
		Federal Gov't	State	County	Local taxes	Bonds and Loans	Other sources
1	2	3	4	5	6	7	8
Chicago, Ill.	$47,644,400.76	0.3	7.0	90.2	0	0	2.5
Philadelphia, Pa.	28,490,075.63	0	6.6	0	73.1	19.6	0.7
Detroit, Mich.	18,060,825.23	0.8	15.7	.....	64.1	0	19.4
Cleveland, Ohio	19,183,590.08	0	1.2	0	79.4	14.1	5.3
St. Louis, Mo.	10,866,065.00	0.3	9.4	0	86.4	0.1	3.8
Pittsburgh, Pa.	16,652,459.08	0	4.0	0	57.5	31.5	7.0
San Francisco, Calif.	6,698,816.70	0.1	21.2	0	77.0	0	1.7
Washington, D. C.	8,000,952.20	41.7	0	0	58.2	0	0.1
Newark, N. J.	8,520,041.72	0	22.9	0	77.1	0	0
Cincinnati, Ohio	6,634,457.81	0.2	1.1	30.0	47.9	17.6	3.2
New Orleans, La.	6,691,579.46	0.1	9.5	42.0	0	46.8	1.6
Minneapolis, Minn.	7,945,669.62	0.3	6.7	0	67.7	25.2	0.1
Indianapolis, Ind.	5,659,054.37	0	6.6	0.5	89.1	0	3.8
Jersey City, N. J.	8,190,007.07	0	15.5	0	30.4	53.8	0.3
Rochester, N. Y.	10,129,997.26	0.2	11.0	0	46.3	40.7	1.8
Denver, Colo.	6,904,548.73	0.2	2.8	0.4	63.2	29.4	4.0
Providence, R. I.	3,824,347.54	0.4	1.7	0	75.7	18.4	3.8
Louisville, Ky.	2,773,542.09	0.2	11.6	0	64.4	21.1	2.7
St. Paul, Minn.	3,700,641.87	1.4	8.1	0	63.2	27.0	0.3
Oakland, Calif.	3,767,155.40	0.9	23.5	31.7	43.8	0	0.1
Akron, Ohio	3,822,716.47	0	23.5	0	60.2	13.3	3.0
Atlanta, Ga.	1,839,071.33	0.2	8.7	0	87.2	0	3.9
Omaha, Nebr.	6,003,492.04	0	2.7	0	68.7	25.0	3.6
Worcester, Mass.	2,581,641.17	0.1	1.9	0	91.3	5.0	1.7
Birmingham, Ala.	1,550,912.71	0	13.8	37.2	46.1	0	2.9
San Antonio, Tex.	2,633,344.66	0.3	20.3	0.1	37.9	38.7	2.7
Dallas, Tex.	2,728,031.65	0.1	19.3	0	51.4	27.1	2.1
Dayton, Ohio	1,989,093.44	0	16.6	0	38.5	33.1	11.8
Bridgeport, Conn.	2,657,978.68	0	3.3	0	64.4	31.7	0.6
Grand Rapids, Mich.	4,027,606.28	0.2	11.3	0	58.9	26.4	3.2
Paterson, N. J.	4,145,689.00	0.1	12.6	0	33.8	51.2	2.3
Youngstown, Ohio	4,833,307.96	0.2	17.6	0	30.6	48.4	3.2
Des Moines, Iowa	3,641,012.32	0.05	0.15	0	75.6	20.8	3.4
New Bedford, Mass.	163,664.66	1.5	87.9	2.4	0	0	8.2
Trenton, N. J.	2,324,308.89	.....	16.8	0	49.9	30.9	2.4
Nashville, Tenn.	728,484.36	0	74.4	0	23.5	0	2.1
Salt Lake City, Utah	2,260,208.11	0.1	30.2	67.8	0	0	1.9
Camden, N. J.	1,766,646.92	0.1	21.4	0	76.1	0	2.4
Norfolk, Va.	1,898,194.28	0.7	8.7	0	90.1	0	0.5
Albany, N. Y.	742,543.51	0.6	39.0	0	60.2	0	0.2
Cambridge, Mass.	1,403,026.53	0	7.5	0	90.9	0	1.6
Reading, Pa.	1,600,559.36	0	11.3	0	67.9	19.1	1.7
Spokane, Wash.	1,774,962.42	0	31.2	14.8	51.9	0	2.1
Yonkers, N. Y.	3,557,931.91	0.5	11.2	0	60.1	28.1	0.1
Totals and averages	**$291,012,656.28**	**1.4**	**9.5**	**17.7**	**51.9**	**15.9**	**3.6**
Medians	**3,794,935.94**	**0.1**	**11.3**	**0**	**60.2**	**18.6**	**2.3**

Form Used in Collecting Data

The following three pages reproduce the form used in collecting the data on school finance presented in this Bulletin. This form was sent to all city school Superintendents by the National Education Association in November, 1923.

EXPENDITURES FOR ALL SCHOOL PURPOSES

FOR LAST COMPLETE FISCAL YEAR BEGINNING....., 19....., ending....., 19.....

GENERAL CONTROL

School elections .....
Board of education and secretary's office—salaries .....
Board of education and secretary's office—supplies .....
Other expenses of business control .....
Superintendent's office—salaries .....
Superintendent's office—supplies .....
Superintendent's office—other expenses .....
Compulsory education—salaries .....
Compulsory education—other expenses .....
Research .....
Other expense of education control .....
Total for general control .....

INSTRUCTIONAL SERVICE

Supervisors—salaries .....
Supervisors—other expenses .....
Principals' offices—salaries of principals .....
Principals' offices—salaries of clerks .....
Principals' offices—supplies .....
Principals' offices—other expenses .....
Other expense of supervision .....
Salaries of teachers .....
Text books .....
Other supplies used in instruction .....
Commencement exercises and exhibits .....
Other expense of instruction .....
Total for instructional service .....

OPERATION OF SCHOOL PLANT

Wages of janitors and other employees .....
Fuel .....
Water .....
Light and power .....
Janitors' supplies .....
General care of grounds .....
Services other than personal .....
Other expense of operation .....
Total for operation of plant .....

MAINTENANCE OF PLANT

Upkeep of grounds (repairs) .....
Repair of buildings .....
Repair and replacement of heating, lighting and plumbing equipment .....
Repair and replacement of apparatus used in instruction .....
Repair and replacement of furniture .....
Repair and replacement of other equipment .....
Other expense of maintenance .....
Total expense of maintenance of plant .....

FIXED CHARGES

Pensions .....
Rents .....
Insurance .....
Taxes .....
Contributions and contingencies .....
Total fixed charges .....

DEBT SERVICE

Payment of bonds—direct .....
Payment of bonds—sinking fund .....
Redemption of short term loans .....
Payment of interest—on bonds .....
Payment of interest—on short term loans .....
Refunds of taxes and tuition .....
Total expense of debt service .....

CAPITAL OUTLAY

Land .....
New buildings .....
Improvement of new grounds .....
Alteration of old buildings (not repairs) .....
Equipment of new buildings—heating, lighting, plumbing and electricity .....
Equipment of new buildings—furniture .....
Equipment of new buildings—instructional apparatus .....
Equipment of new buildings—other equipment .....
Equipment of old buildings—heating, lighting, plumbing and electricity .....
Equipment of old buildings—furniture .....
Equipment of old buildings—instructional apparatus .....
Equipment of old buildings—other equipment .....
Other capital outlay .....
Total capital outlay .....

AUXILIARY AGENCIES

Libraries—salaries .....
Libraries—books, repairs and replacements .....
Libraries—other expense .....
Health service—medical inspection .....
Health service—nurse service .....
Health service—dental service .....
Health service—other expense .....
Transportation of pupils .....
Care of children in institutions .....
Provision of lunches .....
Community lectures and social centers .....
Recreation .....
Other expenses .....
Payments to private schools and those of other civil divisions .....
Total expenditures auxiliary agencies and other sundry activities .....

GRAND TOTAL .....

AVERAGE DAILY ATTENDANCE

What was the total average daily attendance in your school system for the school year 1922-23?.....

TOTAL REVENUE OF SCHOOL SYSTEM[a]

FOR LAST COMPLETE FISCAL YEAR

Received from [b]

(1) The State . . . . . $_____

(2) Federal Government . . . . . $_____

(3) The County . . . . . $_____

(4) Local Taxes . . . . . $_____

(5) All other sources (Itemize any not listed)

1 Sale of bonds . . . . . $_____

2 Sale of property . . . . . $_____

3 Tuition . . . . . $_____

4 Rentals . . . . . $_____

5_____ . . . . . $_____

6_____ . . . . . $_____

7_____ . . . . . $_____

8_____ . . . . . $_____

Total received from all sources for last complete fiscal year [a] . . . . . $_____

(a) In the statement of total revenues received from all sources do not include balance from preceding years.
(b) List only moneys actually raised by each, i. e., do not list the whole Smith-Hughes fund after the State.

PROPERTY VALUATIONS AND TAX RATES

1. What is the assessed valuation of taxable property in your city? _____.
2. Assessed valuation is what per cent of real valuation of taxable property? _____.
3. Is this percentage fixed by law? _____.
4. What is your total municipal tax rate per $100 assessed valuation for all municipal purposes including schools?_____
5. What is your school tax rate * per $100 assessed valuation? _____.
6. If the city and the school district are not co-terminous, what is total assessed valuation of taxable property in the school district?_____. What per cent is this of the real valuation of taxable property in the school district? _____.
7. Is there a maximum school tax rate fixed by state law or charter provisions? _____. If so, what is this legal maximum rate? _____.
8. What was the total municipal tax rate the preceding year? _____.
   What was the school tax rate that year? _____.

* The school tax rate is a part of the total municipal tax rate reported in Question 4. If no separate rate is levied expressly for schools, compute the rate on the basis of the proportion of the total municipal tax devoted to school purposes.

OUTSTANDING BONDED INDEBTEDNESS

1. What is the total net * bonded indebtedness of your city which has been incurred for all municipal purposes including schools?_____
   What amount of this total was incurred since Jan. 1, 1920?_____What amount of bonded indebtedness has been paid off since Jan. 1, 1920? _____.
2. What is the net * bonded indebtedness which has been incurred for all school purposes? (This amount is a part of the total reported in Question 1, above.) _____ What amount of this total was incurred since Jan. 1, 1920? _____ What amount of school bonded indebtedness has been paid off since Jan. 1, 1920? _____.
3. What amount of the net* school bonded indebtedness has been incurred for purposes *other than* the purchase of sites and the erection, remodeling and equipment of school buildings, (i. e., for purposes *other than* capital outlay)? _____

* By net indebtedness is meant the outstanding gross indebtedness less money actually held in sinking funds, or otherwise in reserve, for liquidation of outstanding debt.

(Over)

TEACHERS SALARIES

(The questions on this page should be answered only by cities that have adopted "salary schedules.") [1]

1. Has your school system the same "salary schedule" in effect this school year that was in effect during the past school year?.....
(Answer "Yes" or "No.")

2. Did you at the beginning of the present school year grant the regular annual increases provided for in your "salary schedule"?.....
(Answer "Yes" or "No.")

3. Does this year's "salary schedule" provide for higher salaries or for lower salaries than last year's "salary schedule"?.....
(This question to be answered only if question 1 was answered "No.")

4. In the spaces provided below give the changes made in your schedule this year:
(The spaces below are to be filled in only if question 1 was answered "No.".)

	"Salary Schedule" in effect last year				"Salary Schedule" in effect this year			
	Minimum salary	Maximum salary	Annual increases		Minimum salary	Maximum salary	Annual increases	
			No.	Amount			No.	Amount
Elementary teachers								
Junior high teachers								
Senior high teachers								
Elementary principals								
Junior high principals								
Senior high principals								

5. Does the present situation indicate that your present "salary schedule" will be in effect next year?.....
(Answer "Yes" or "No.")

6. Does the present situation indicate that next year's "salary schedule" will provide for higher salaries or for lower salaries?.....
(This question to be answered only if question 5 was answered "No.")

7. Will you pin to this blank a copy of the printed or mimeographed "salary schedule" now in effect in your city?

[1] In these questions by "salary schedule" is meant: a plan for the payment of teachers, formally adopted by the Board of Education, which to a large degree automatically determines the minimum salary, the amount of and number of annual increases, and the maximum salaries received by teachers, principals, and others with specified qualifications.

OBJECTIVES OF THE RESEARCH DIVISION NATIONAL EDUCATION ASSOCIATION

1. To conduct studies vital to the improvement of public school legislation and financial support.

2. To furnish information to Association members and affiliated organizations for use in advancing the welfare of the teaching profession.

3. To coordinate the research work of the Association's committees and departments.

4. To supply special material needed by the Association's Headquarter's Staff.

5. To serve as a clearing house for studies in the field of educational research.

6. To collect and disseminate current facts for the promotion of education.

7. To fill each issue of the Research Bulletin of the National Education Association with timely information. The bulletins previously issued are:

   Facts on the Cost of Public Education and What They Mean, Bulletin One, June, 1922. 64 pp. 25c (Out of Print)

   Facts for American Education Week, Bulletin Two, November, 1922. 40 pp. 25c.

   Facts on State Educational Needs, Vol. I, No. 1, January, 1923. 64 pp. 25c.

   Can the Nation Afford to Educate Its Children? Vol. I, No. 2, March, 1923. 72 pp. 25c.

   Teachers' Salaries and Salary Trends in 1923, Vol. I, No. 3, May, 1923. 118 pp. $1.00.

   Five Questions for American Education Week, Vol. I, No. 4, September, 1923. 56 pp. 25c.